



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
VAT and other turnover taxes

Brussels, 27 October 2003  
TAXUD/C/3/ID D(2003)

**VAT in the European Community**  
**APPLICATION IN THE MEMBER STATES,**  
**FACTS FOR USE BY**  
**ADMINISTRATIONS/TRADERS**  
**INFORMATION NETWORKS ETC....**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information relating to the Member States was updated July 2002. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.**

**The exchange rates used for the Accession Countries are those for the 1<sup>st</sup> October 2003, taken from the Official Journal of the European Union.**

**The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# DENMARK

## TABLE OF CONTENTS

<a href="#"><u>GENERAL INFORMATION</u></a> .....	3
<a href="#"><u>VAT REGISTRATION OF FOREIGN TRADERS</u></a> .....	4
<a href="#"><u>THRESHOLDS</u></a> .....	5
<a href="#"><u>APPOINTMENT OF TAX REPRESENTATIVES BY NON-EU FOREIGN TRADERS</u></a> .....	5
<a href="#"><u>APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU</u></a> .....	6
<a href="#"><u>INVOICES</u></a> .....	7
<a href="#"><u>RECAPITULATIVE STATEMENTS</u></a> .....	9
<a href="#"><u>ELECTRONIC INVOICING AND ELECTRONIC RETURNS</u></a> .....	10
<a href="#"><u>ADMINISTRATIVE REQUIREMENTS</u></a> .....	11
<a href="#"><u>RIGHT OF DEDUCTION</u></a> .....	11
<a href="#"><u>ANNEX 1: THRESHOLDS</u></a> .....	13
<a href="#"><u>ANNEX 2: VAT IDENTIFICATION NUMBER</u></a> .....	15
<a href="#"><u>ANNEX 3: ABBREVIATIONS</u></a> .....	17

## GENERAL INFORMATION

### **1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT (ADDRESS, TELEPHONE, FAX, E-MAIL)?**

For information about the VAT system, traders established outside Denmark should contact the local regional customs and taxation office. Inquiries concerning VAT registration in Denmark can be made with:

Told- og Skatteregion Sønderborg  
Hilmar Finsens Gade 18  
DK - 6400 Sønderborg  
Telephone: +(45) 74 12 73 00  
Telefax: +(45) 74 42 28 09

E-mail: [Soenderborg@toldskat.dk](mailto:Soenderborg@toldskat.dk)

See [www.toldskat.dk](http://www.toldskat.dk) for “VAT guide for foreign enterprises” (in English, Danish, German or French)

### **2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION’S WEBSITE? WHAT SORT OF INFORMATION ON VAT DOES THE WEBSITE PROVIDE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS) AND IN WHAT LANGUAGES?**

The National Tax Administration’s home page can be consulted on [www.toldskat.dk](http://www.toldskat.dk). Commercial and legal guidance and VAT forms as well as the addresses of local customs and excise offices can be found on this site.

Various guides, newsletters and forms can be found in English, German or French in the international section of the home page.

### **3. WHERE CAN ONE FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHAT LANGUAGES ARE THEY AVAILABLE?**

National VAT legislation and regulations can be found on [www.toldskat.dk](http://www.toldskat.dk). To obtain the “VAT guide for foreign enterprises - E 104”, click on International and then on English, German or French. The guide contains instructions on registration and declaration, including on-line declaration, as well as general rules on VAT registration and primary rules on income tax and customs and excise duties.

## VAT REGISTRATION OF FOREIGN TRADERS

### 4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO REGISTER FOR VAT?

The need to register for VAT depends on the nature of the trader's activities. Trading in goods and services is as a rule subject to VAT. From 1.7.2002, the VAT registration threshold will be an annual turnover of DKK 50 000 (€6 667).

### 5. WHEN IS VAT REGISTRATION UNNECESSARY AS THE PURCHASER IS TAXABLE? CAN FOREIGN TRADERS REGISTER FOR VAT VOLUNTARILY IN SUCH CASES?

As a general rule, all businesses providing goods and services that are not exempt from VAT under §13 of the VAT Act are obliged to register for VAT. This does not apply however to cross-border transactions where the VAT must be paid by the purchaser (reverse charge). See § 46 of the VAT Act for description of such transactions.

### 6. WHOM MUST FOREIGN TRADERS CONTACT TO REGISTER FOR VAT (DETAILS ON AUTHORITY, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL)?

To register for VAT, traders established outside Denmark should contact the local regional customs and taxation office. Traders established outside the EU must register via a representative resident in Denmark. Traders established within the EU can choose to be registered directly at their home address. Inquiries in this respect should be made with:

Told- og Skatteregion Sønderborg  
Hilmar Finsens Gade 18  
DK - 6400 Sønderborg  
Telephone: +(45) 74 12 73 00  
Telefax: +(45) 74 42 28 09

E-mail: [Soenderborg@toldskat.dk](mailto:Soenderborg@toldskat.dk)

### 7. PLEASE DESCRIBE DETAILED PROCEDURES (INCLUDING DOCUMENTS REQUIRED) FOR ISSUING VAT REGISTRATION NUMBERS, SPECIFICALLY FOR FOREIGN TRADERS?

Denmark applies two different procedures for the VAT registration of traders established outside Denmark.

Traders established outside the EU must register via a representative resident in Denmark. The same registration form is used as for Danish traders - form No 49.005, which can be found under "Virksomhed - blanketter" on [www.toldskat.dk](http://www.toldskat.dk). After registration the trader receives a registration certificate.

Traders established in the EU can choose to be registered directly at their home address but after 1 January 2002 still have the choice to register for VAT via a representative resident in Denmark, in which case the same procedure must be followed as described for traders established outside the EU.

EU traders opting to register direct with the Sønderborg Regional Customs and Tax Office must use Form No 31 026, which can be found in English, German or French under “ forms” on [www.toldskat.dk](http://www.toldskat.dk)

There are special forms for declarations and deregistration.

## **THRESHOLDS**

### **8. WHAT THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH VAT DIRECTIVE?**

Taxable persons supplying goods to customers in Denmark by distance-selling from other EU countries are not obliged to register and pay duty on supplies of goods other than goods subject to excise duty and where the total quantity supplied through distance selling in the current or previous calendar year does not exceed DKK 280 000 (€37 333).

### **9. WHAT THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR PERSONS EXEMPT UNDER ARTICLE 28A(1)(A) OF THE SIXTH VAT DIRECTIVE?**

Non-taxable legal persons and taxable persons not required to register must register where the total value of acquisitions in the current or previous calendar year exceeds DKK 80 000. (€10 667).

Such acquisitions do not however include goods subject to excise duty.

## **APPOINTMENT OF TAX REPRESENTATIVES BY NON-EU FOREIGN TRADERS**

### **10. IN WHAT CASES DOES A TAX REPRESENTATIVE HAVE TO BE APPOINTED?**

Taxable persons who supply goods and services in Denmark from a fixed place of business in a non-EU country with which Denmark does not have a mutual assistance agreement with a legal effect equivalent to the EU rules must register via a person resident in Denmark or via a trader having a place of business in Denmark. The same applies where the foreign trader makes acquisitions of goods from other EU countries. Taxable persons having a place of business outside Denmark are not required to register where the purchaser is made liable for payment.

### **11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

The representative must be a natural person resident in Denmark or a legal person established in Denmark who has accepted to act on behalf of the foreign trader.

If a trader established outside the EU, Norway, Iceland, Greenland or the Faroes is registered via a representative resident in Denmark, both parties are jointly and severally liable for the payment of the VAT.

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

The Danish representative must submit VAT returns and recapitulative statements on behalf of the foreign trader.

The trader's accounts must be directly accessible at the premises of the Danish representative. Rights equivalent to those of a duly registered trader in Denmark apply.

If a trader is registered via a representative resident in Denmark, both parties are jointly and severally liable for the tax.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER MEMBER STATE TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

Any non-EU trader failing to designate a representative resident in Denmark will be refused registration. If the trader engages in business nonetheless, the matter will be investigated and may result in a fine.

**14. IS A BANK GUARANTEE REQUIRED?**

Non-EU traders do not have to furnish a bank guarantee in order to register.

**APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. CAN FOREIGN TRADERS ESTABLISHED IN THE EU APPOINT TAX REPRESENTATIVES?**

Yes. See answer to question 7.

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

Since 1 January 2002, appointment of tax representatives by EU traders has been optional.

Any representative must be a natural person resident in Denmark or a legal person established in Denmark who has accepted to act on behalf of the foreign trader.

A representative resident in Denmark and representing a trader established in the EU, Norway, Iceland, Greenland or the Faroes is not liable for the payment of VAT. In addition to information concerning the foreign trader, the registration form must provide details concerning and be signed by the representative resident in Denmark.

## **17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

The Danish representative must submit VAT returns and lists on the foreign trader's behalf.

The trader's accounts must be immediately accessible at the premises of the representative. The rights are similar to those of a duly registered trader.

## **18. ARE THERE SITUATIONS WHERE A BANK GUARANTEE IS REQUIRED?**

Traders from other EU countries, Greenland, the Faroes, Iceland or Norway who apply for registration may be required to furnish a guarantee but only if the Customs and Taxation Authority considers that the absence of a guarantee would entail an obvious risk of loss of duty.

# **INVOICES**

## **19. WHAT ARE THE CONDITIONS GOVERNING THE ISSUE OF AN INVOICE?**

An invoice must normally be issued for each supply of goods or services liable to VAT. In some circumstances a receipt may be substituted for the invoice. Invoices and receipts must be issued when the supply is completed or immediately afterwards. Separate invoices must be issued for payments on account.

Invoices, receipts and credit notes must be numbered in sequence and issued in at least two copies. Invoices must contain at least the following particulars:

- the date of issue;
- the seller's name, address and VAT registration number;
- the purchaser's name and address;
- the nature of the goods or services; the quantity (extent) and price;
- the amount of VAT.

An invoice must always be issued for intra-Community commercial transactions. The invoice in such cases must give the VAT identification numbers of the supplier and of the purchaser.

An invoice must always be issued for distance sales.

Foreign traders registered in Denmark via a representative resident in the country must indicate on the invoices they issue to traders in Denmark the representative's name and address or registration number.

Copies of invoices must be kept at the representative's address.

**20. ARE THERE EXEMPTIONS FROM THE OBLIGATION TO ISSUE AN INVOICE? IF SO, TO WHAT TYPES OF TRANSACTION DO THEY APPLY?**

Invoices are not required for sales to private consumers (persons not registered for VAT). For other sales, retailers and other traders supplying mainly to private consumers only have to issue an invoice when the purchaser requests one.

An invoice must always be issued for distance sales from other Member States and for the supply of new means of transport.

**21. IN WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Registered traders are invariably required to submit periodic VAT returns.

**22. AT WHAT INTERVALS ARE VAT RETURNS AND THE ASSOCIATED PAYMENTS TO BE MADE?**

The VAT period will depend on the trader's turnover. If the annual turnover is more than DKK 1 million, but not more than DKK 15 million, the VAT period is one quarter. If it is more than DKK 15 million, the period is one month. If the turnover is DKK 1 million or less, the period is a half-year.

In the case of traders for whom the VAT period is one month or a quarter, returns must be submitted and tax paid within one month and ten days after the expiry of each period. In the case of traders for whom the VAT period is a half year, the corresponding deadline is two months after the expiry of each period.

**23. DOES ANY SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR PARTICULAR CATEGORIES OF BUSINESSES? IF SO, PLEASE GIVE A DESCRIPTION.**

No

**24. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

No.

## RECAPITULATIVE STATEMENTS

**25. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Recapitulative statements must be submitted for each calendar quarter. The deadlines are the same as for the VAT return.

**26. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?**

No.

**27. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

Simplified procedures are provided for in the two areas described below:

(a) Half-yearly statements.

Traders applying a half-yearly VAT period may submit particulars of their statements twice a year in the following cases:

- where annual turnover does not exceed DKK 1.6 million (€213 333);
- where annual supplies to other EU countries do not exceed DKK 120 000 (€16.000);
- where supplies do not include new means of transport.

(b) Annual statements.

Traders fulfilling the following conditions may confine the particulars they provide to the submission of an annual statement of purchasers' VAT numbers:

- where annual turnover does not exceed DKK 300,000 (€40.000);
- where annual supplies to other EC countries do not exceed DKK 120 000 (€16 000);
- where supplies do not include new means of transport.

## **ELECTRONIC INVOICING AND ELECTRONIC RETURNS**

### **28. IS ELECTRONIC INVOICING PERMITTED? IF SO, IN WHAT CIRCUMSTANCES AND USING WHAT PROCEDURES?**

Electronic invoicing is permitted.

Traders obliged to keep accounts can do so using electronically transferred data. Systems involving electronic transfer of data must offer the possibility of producing hard copies of purchase or sale invoices.

The provisions of the Ministerial Order on VAT relating to electronic accounting also apply to accounting by traders under the VAT Act. The provisions governing electronic accounting are set out in the Accountancy Act.

Entries can be made in the accounts on the basis of data transferred electronically between traders. The issue of a hard-copy annex is therefore not required.

The rules on the use of EDP for the purposes of bookkeeping and the storage of accounting material on electronic media are regarded as compatible with the VAT legislation if the provisions of the Accountancy Act are otherwise complied with.

Systems involving electronic transfer of data must offer the possibility of producing hard copies of purchase or sale invoices.

The obligation to store records covers accounts and annexes to accounts (including purchase and sale records, sales notes, account indexes and journals) and other accounting material such as order books, manufacturing slips, cash register rolls, stock lists and the like.

In principle the accounting material has to be stored at the trader's registered office in Denmark for a period of 5 years from the beginning of a given financial year. However, the period is 10 years for fixed property.

However, the material may be stored elsewhere in Denmark than the registered address on condition that at the request of the regional office the accounting material can be made accessible for scrutiny at the registered address at short notice and that the attendant costs are borne by the trader.

The accounting material of traders established outside the EU, Greenland, the Faroes, Iceland and Norway is stored by their representative resident in Denmark.

### **29. CAN VAT RETURNS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?**

Traders established inside or outside the EU can declare VAT electronically. Either the trader himself or his representative in Denmark can contact the local Regional Customs and Taxation Office or the Sønderborg Regional Office. The declaration procedure is described on [www.toldskat.dk](http://www.toldskat.dk).

**30. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?**

Yes, declarations can be transferred electronically to the national customs and taxation authorities' computer system.

There are three methods. The first is where the trader is able to send data direct to the Customs and Taxation Board database direct from his own PC. The application used for this purpose is available from the Customs and Taxation Board. The second is a batch solution where the trader can transfer his own files from his own PC in a set format to the Customs and Taxation Board. The application used for this purpose is available from the Customs and Taxation Board. The last method is where the trader uses a self-service system on the Internet, for which an access code, available from the Customs and Taxation Board, is needed.

## **ADMINISTRATIVE REQUIREMENTS**

**31. DO YOU OPERATE A FLAT-RATE SCHEME AND, IF SO, TO WHOM DOES THE SCHEME APPLY?**

No.

**32. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS APART FROM THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION**

No.

**33. IN WHAT LANGUAGES ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE?**

The recapitulative statement forms are available only in Danish. The refund forms are available in Danish and English and the instructions for the latter in Danish, English, French and German.

## **RIGHT OF DEDUCTION**

**34. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT TO DEDUCT?**

- Purchase of a goods transport vehicle of a maximum authorised weight of 3 tonnes where it is not used exclusively for the trader's supplies of goods and services
- Food for the trader's owners and employees

- Acquisition and running of accommodation for owners and employees
- Payments in kind to owners and employees
- Acquisition and running of nurseries, kindergartens, recreation centres, summer cottages and the like for employees
- Entertainment, representation and gifts
- Acquisition and running of passenger vehicles designed for the transport of not more than 9 people. However, this does not apply to the cost of using the fixed link across the Sound or to traders dealing in or hiring out motor vehicles or operating driving schools.

**35. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT TO DEDUCT? WHAT IS THE % AGE?**

- Hotel and catering services provided they are of a strictly commercial nature. 25% of VAT is deductible.
- traders organising training courses liable for VAT can deduct 25% of VAT on purchases relating to board and lodging for the participants in its courses etc. on condition such purchases are in proportion to the courses held.
- Traders who hire passenger vehicles for more than 6 consecutive months may deduct VAT on the hire up to a maximum of 25% of the basis of assessment - cf. below. It is a condition that at least 10% of the annual mileage travelled by the hired vehicle relates to the trader's deductible supplies of goods and services. For the first three years from the registration of the vehicle The basis for deduction is 2% per month of the Danish registration tax paid on the vehicle and 1% per month in subsequent years. If a vehicle has been in use before registration or if the date when it was first registered cannot be ascertained, the period runs from the date of manufacture of the vehicle. If the amount paid for registration is unknown, 55% of the acquisition price paid for the vehicle by the car hire firm inclusive of tax is used instead.

## ANNEX 1: THRESHOLDS

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 <sup>1</sup>		Threshold for application of the special scheme for distance selling <sup>2</sup>		Exemption for small enterprises <sup>3</sup>	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Belgium	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary						35.000
Malta		10.000		35.000		37.000 <sup>4</sup> 24.300 <sup>4</sup> 14.600 <sup>4</sup>

<sup>1</sup> See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

<sup>2</sup> See Article 28b, (2) of Directive 77/388/EEC, as amended.

<sup>3</sup> See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

<sup>4</sup> €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

## ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland						10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	55.000 GBP	86.112	70.000 GBP	109.598	55 000 GBP	86.112

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

- BE** le numéro d'identification à la taxe sur la valeur ajoutée  
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ  
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.  
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT**
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado
- SI** identifikacijska številka za DDV

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

**SK** identifikačné číslo pre daň (IČ DPH)

**FI** arvonlisäverorekisteröintinumero  
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)

**SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)

**GB** value added tax (VAT) registration no.

### ANNEX 3: ABBREVIATIONS

	<b>COUNTRY</b>	<b>CURRENCY</b>
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP

## **ANNEX 2: VAT IDENTIFICATION NUMBER**