



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

Brussels, 27 October 2003
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VAT in the European Community

**APPLICATION IN THE MEMBER
AND ACCESSION 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 1st 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.

GREECE

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GENERAL INFORMATION

1. WHERE CAN FOREIGN TRADERS OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM?

Foreign traders can obtain information about the Greek VAT system at the following address:

Ministry of Economic Affairs and Finance
Directorate-General for Taxation
Directorate 14 - VAT
Sina 2-4,
GR - 10672 ATHENS
Tel.: (+30210) 3647203-5
Fax : +30210 364413 .

Email: elvies@otenet.gr

2. WHAT IS THE ADDRESS OF THE TAX AUTHORITIES' WEBSITE? WHAT TYPE OF VAT INFORMATION IS AVAILABLE ON THIS WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? IN WHAT LANGUAGE(S)?

Website: www.gsis.gov.gr

To date, the website contains **only** general information and only in **Greek**.

3. WHERE CAN VAT LEGISLATION AND IMPLEMENTING PROVISIONS BE FOUND? IN WHAT LANGUAGES ARE THEY AVAILABLE?

VAT legislation and implementing provisions are available from the Ministry of Economic Affairs and Finance referred to under question 1, in **Greek** only.

VAT REGISTRATION OF FOREIGN TRADERS

4. WHEN MUST TRADERS REGISTER FOR VAT PURPOSES?

Foreign and domestic persons carrying out transactions which are liable to VAT have to be registered for VAT. Transactions liable to tax are the supply of goods and services, the import of goods and the intra-Community acquisition of goods effected for consideration, within Greek territory, in the context of carrying out an economic activity.

Once they have registered, the taxable persons receive a tax identification number, unless they have already got one for other fiscal purposes, as there is no specific VAT identification number.

The only exemption concerns farmers (natural persons) who are subject to the special VAT scheme and who do not carry out intra-Community acquisitions of goods. Farmers under the special VAT scheme who receive VAT refunds on their inputs are recorded in a special farmers register.

5. IN WHAT CASES IS REGISTRATION UNNECESSARY BECAUSE THE PURCHASER OF THE GOODS OR SERVICES IS A TAXABLE PERSON? MAY FOREIGN TRADERS REGISTER VOLUNTARILY IN THESE CASES?

Foreign traders need not register in the following cases:

- a) where goods are delivered on Greek territory, within the framework of the implementation of simplification measures relating to triangular transactions;
- b) where services are supplied, and the purchaser of these services is the taxable person (Article 9 of Directive 77/388/EEC).

In the above cases, foreign taxable traders may not register voluntarily.

6. WHERE DO FOREIGN TRADERS HAVE TO APPLY TO REGISTER FOR VAT? (GIVE NAME OF COMPETENT BODY WITH ADDRESS, TELEPHONE NUMBER, FAX NUMBER, EMAIL ADDRESS, ETC.)

There is no special body dealing with the registration of foreign taxable persons.

They must register at the Local Tax Office (Δημόσια Οικονομική Υπηρεσία - DOY) in the area where the foreign trader's tax representative (for third countries) or agent (for Member States) is established.

Foreign traders subject to VAT may direct any queries they may have to the VAT Directorate (see under question 1).

A list with all the details of the various DOYs is available on the webpage of the Information Systems Secretariat-General at www.gsis.gov.gr.

7. DESCRIBE IN DETAIL THE PROCEDURE (AND INDICATE THE SUPPORTING DOCUMENTS TO BE SUBMITTED) FOR ISSUING TAX/VAT IDENTIFICATION NUMBERS, IN PARTICULAR IN THE CASE OF FOREIGN TRADERS

The tax identification number (for VAT and direct taxation) is issued once the taxable person has submitted a commencement of activity declaration. This declaration has to be submitted before any operation has taken place.

If a foreign trader is legally established in Greece he is treated as a domestic taxable person.

Traders not established in Greece must, before undertaking any activity which is liable to VAT within Greece:

- appoint a tax representative, if they are taxable persons established in a third country;
- appoint a tax agent, if they are taxable persons established in a Member State of the European Union.

The representative or the agent will submit a commencement of activity declaration on behalf of the foreign trader to the competent Local Tax Office. A tax identification number will then be issued as described above.

Together with the commencement of activity declaration, a document giving the name of the tax representative or agent must also be submitted, translated into Greek.

Where the foreign operator registers in person, he must produce his passport, and where the details are not entered in Latin characters, a certified translation of the passport is required.

THRESHOLDS

8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B (B) (2) OF DIRECTIVE 91/680/EEC?

The threshold is €35 000.

9. WHICH THRESHOLD DO YOU OPERATE UNDER ARTICLE 28A (1) (A) OF DIRECTIVE 77/388/EEC (INTRA-COMMUNITY ACQUISITIONS BY PERSONS QUALIFYING FOR A DEROGATION)?

The threshold is €10 000.

APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU MEMBER STATES

10. WHEN DOES A TAX REPRESENTATIVE HAVE TO BE APPOINTED?

A tax representative must be appointed where there is supply of goods or services, import of goods or intra-Community acquisition of goods effected for consideration on Greek territory.

11. WHAT ARE THE RULES GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

Any person may be a tax representative provided that:

- he enjoys his full legal rights, is aged 18 or over, is not under any judicial interdiction and has not been judged incompetent to manage his own affairs;
- he is considered to be solvent as regards the discharge of the liabilities which he assumes; and
- he is resident in Greece.

Tax representatives are appointed on submission to the Local Tax Office of an authorising document signed by the foreign trader, together with a declaration of commencement of activity in Greece. This declaration must be certified by the Greek consular authority where the trader is established, or by the authority designated for the purposes of authentication in accordance with the Hague Convention of 5 October 1961.

In the case in point, the tax authority may require such guarantees as it considers necessary in order to safeguard the public interest.

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

Tax representatives have the same rights and obligations as any other taxable person established on Greek territory.

Tax representatives are jointly and severally liable with the persons they represent for the payment of any tax, interest and fines arising from taxable operations in Greece.

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?

Where no tax representative has been designated, VAT has to be paid by the Greek recipient of the goods or services.

14. IS A BANK GUARANTEE REQUIRED?

There is no obligation to submit a bank guarantee.

APPOINTMENT OF A TAX AGENT BY TRADERS FROM OTHER EU MEMBER STATES

15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE OR A TAX AGENT?

Since 1 January 2002, traders from other EU Member States have an obligation to appoint a tax agent.

16. WHAT ARE THE RULES GOVERNING THE APPOINTMENT OF A TAX AGENT?

Tax agents are appointed on submission of an authorising document expressly stating that the tax agent appointed is the trader's sole agent, and containing all the particulars of the principal.

Tax agents may be any natural or legal person (except non-taxable legal persons) who is already liable to tax and whose head office or permanent residence is in Greece.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX AGENT?

Tax agents who accept their appointment must submit a commencement of activity declaration on behalf of the taxable persons they represent, a copy of the authorising document, and an official statement accepting their appointment as tax agents, to the Local Tax Office (DOY) dealing with income tax or to the DOY where the agent has his head office.

Taxable persons established in another EU Member State also have an obligation: (a) to keep either second or third category records irrespective of their legal form, and (b) to submit and keep the data stipulated in the Tax Records Code (KVS). The above obligations are performed by the tax agent appointed in Greece.

18. ARE THERE CASES WHERE A BANK GUARANTEE IS REQUIRED?

Where one-off cultural, artistic, sporting or other such events are organised in Greece by taxable persons established in other EU Member States, these persons may, instead of appointing a tax agent, submit a letter of guarantee from a bank established in Greece, covering the amount of VAT corresponding to the above one-off operations.

INVOICES

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

Any domestic or foreign natural or legal person operating on Greek territory and aiming to earn income from commercial, industrial or agricultural activity or a liberal profession is obliged to issue and keep invoices, when making sales to other businesses.

The same obligations apply to utilities, consortia of firms, the State, other legal persons other than partnerships, non-profit committees and associations, foreign missions and international organisations.

In what circumstances?

The circumstances in which invoices must be issued are as follows:

- (1) for the sale of goods on own account or for a third party, or for the right to import, and the provision of services between businesses;
- (2) where the business receives subsidies, financial aid, compensation, refunds of indirect taxes, duties or interest, levies, other miscellaneous income and sums credited to its account, provided this is acknowledged in writing;
- (3) where goods belonging to third parties are sold by a representative or contract work is carried out;
- (4) where deductions or refunds are not recorded on any other invoice;
- (5) in exceptional cases an invoice is issued by the purchaser when:
 - the seller who is liable to issue an invoice refuses to do so;
 - the seller is a farmer covered by the special VAT scheme and is therefore not obliged to issue an invoice.

How soon after the sale or the supply of a service must the invoice be issued?

There are two cases where the time of issue of the invoice is important.

- (1) The supply of goods. In this case the invoice is issued when the goods are delivered or dispatched to the recipient. The invoice may be issued up to one month later, but always within the same tax year, provided carriage was covered by a consignment note.
- (2) The supply of services. In this case the invoice is issued when supply is effected.

There are also special cases:

- (a) when the supply of the service is spread over time. The invoice is issued when part of the payment becomes due for the part of the service that has already been provided (accrued income);

(b) in the case of construction and other technical works, the invoice is issued within one month of provisional settlement of accounts, provided this is within the same tax period as that of the settlement.

In the case of contracted services for a fixed period of time and a fixed fee, the invoice is issued on payment. It may never be issued after the expiry of the time limit set in the contract.

What information must appear on the invoice?

The date of issue, full identification of the parties, details of the transaction and the serial numbers of any consignment notes issued for the carriage of the goods concerned.

Full details of a trader are his full name or company name, profession, address, tax number and local tax office.

In transactions involving the State or equivalent bodies, international organisations and foreign missions, the invoice should contain at least the name and the address.

Full details of a transaction are: in the case of a supply of goods, the type of goods, the quantity, the unit of measurement and the unit price, and in the case of a supply of services, the value or kind of services and the charge, broken down as necessary by VAT rate (or without VAT). Any deductions must also be noted.

There are special cases where the invoice must contain additional information.

(a) An invoice issued by the representative of a foreign firm should give not only the information mentioned above but also details of the bank via which the transaction was effected, details of the foreign firm and the number of the invoice or order form relating to the transaction.

(b) In the event of a return of goods, deductions and other discrepancies, without VAT and referring to previous transactions, a credit invoice is issued showing not only details of the parties concerned, but also the kind, quantity, unit of measurement, price and value per VAT rate of the returned goods, the amount of deductions and any discrepancies, the serial number or numbers of the data of the transaction concerned by the return or the deduction granted, and the VAT. The above numbers are not required for discounts calculated on sales.

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

The only cases where an invoice does not need to be issued are as follows:

(a) sales of immovable property, industrial plants, ships, motor vehicles, aircraft and the like, provided a sales contract has been drawn up, and the sale of shares, bills, bonds etc.;

(b) sales of non-mineral water, gas, electricity, thermal energy and the provision of telecommunications, postal, banking, stock exchange and financial services, provided that the undertakings selling those goods or services issue other documents containing the information normally entered on an

invoice, except for the tax identification number and the name of the Local Tax Office concerned, and that a copy of those documents is handed to the customer;

- (c) sales of goods which cannot be resold by the buyer, of a value per transaction of up to €50, provided a retail receipt is issued.

For sales of goods or provision of services to the final consumer, a retail receipt is issued instead of an invoice.

PERIODIC VAT RETURNS

21. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT DECLARATION?

VAT declarations are submitted by traders who:

- (a) sell goods or provide services which are subject to VAT;
- (b) acquire goods by way of intra-Community transactions.

VAT declarations are not submitted by small businesses with an annual turnover of less than:

- €9 000 for the supply of goods, or
- €4 000 for the supply of services.

22. AT WHAT INTERVALS MUST VAT DECLARATIONS BE FILED AND ASSOCIATED PAYMENTS MADE?

Initial timely periodic declarations are submitted at different intervals depending on the category of records the business keeps, within the meaning of the Tax Records Code (KVS). More specifically:

- (1) For businesses keeping third-category KVS records

Electronic submission via the TAXISnet site every month, by the 26th of the month following the reference month, provided the businesses keep third-category records and irrespective of whether or not they engage in intra-Community transactions (goods and services). Third-category records are kept by limited liability companies and by all businesses with an annual turnover in excess of €1 000 000, and by businesses which choose to keep such records.

- (2) For businesses keeping second-category KVS records

I. Where the periodic declarations are submitted to the DOY in paper form: every calendar quarter, by the 20th of the month following the reference quarter, provided they keep second-category records and irrespective of whether or not they engage in intra-Community transactions (goods and services).

II. Where the periodic declarations are submitted electronically via the TAXISnet site: by the 26th of the following month starting from the reference quarter.

Second-category records (revenue and expenditure books) are kept by businesses:

- with an annual turnover from the supply of goods and services of up to €1 000 000,
- providing medical, engineering, accountancy and other services, irrespective of their turnover, and
- certain other categories of businesses.

(3) For businesses which keep first-category KVS records:

I. Where the periodic declarations are submitted to the DOY in paper form: also every calendar quarter, by the 20th of the following month, provided they keep first-category records (book of purchases) or no records at all.

II. Where the periodic declarations are submitted electronically via the TAXISnet site: by the 26th of the month following the reference quarter.

First-category records are kept by businesses with a turnover from the sale of goods of up to €100 000, provided they are established in villages or non-touristic towns with less than 5 000 inhabitants.

The amount of tax has to be paid at the same time as the periodic VAT declaration is submitted. If it is not paid, the periodic declaration is not acceptable.

The timely and the corrective VAT declarations are always submitted to the DOY in paper form.

Irrespective of which category of KVS records the business keeps, it is not required to submit nil or credit periodic VAT declarations as long as it **does not** engage in intra-Community transactions (goods and services).

The trader must also submit a VAT clearance statement for each calendar year.

23. ARE THERE SPECIAL ARRANGEMENTS GOVERNING PERIODIC VAT DECLARATIONS FOR SMALL TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESSES? IF SO, WHAT ARE THEY?

On 1 January 2003, **optional** VAT repayment arrangements were introduced for businesses keeping first-category KVS records, provided they do not carry out intra-Community transactions.

In particular, businesses keeping first-category KVS records may choose not to file periodic VAT declarations, provided they so wish and they make this choice known to the competent DOY by submitting a corresponding declaration during the month of January.

In this case, the taxable person reimburses the tax by paying deposits during the tax period based on the tax paid for the previous tax period incremented by 10%. The real amount of tax due is determined by the clearance statement of the year in question.

Any tax differences emerging between the tax paid in the form of deposits and the real amount due inferred from the clearance statement are resolved as follows:

- (a) if there is a credit balance, the amount is returned as payments not due;
- (b) if there is a debit balance, the amount is paid without penalties.

24. ARE THERE SIMPLIFIED PROCEDURES FOR CALCULATING TAX LIABILITY? IF SO, WHAT ARE THE CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

There are a number of special schemes, which apply to:

- (a) small businesses which are either exempt or keep first-category records and whose tax liability is calculated by determining their turnover on an estimated basis (converting purchases into sales);
- (b) manufactured tobacco products, where the tax is paid at source, depending on how much of the product has been sold;
- (c) taxis, where the tax due is determined as an annual amount per vehicle. This amount varies according to the population of the district where each vehicle is based;
- (d) small fishing enterprises with small boats for coastal fishing, where the tax due is determined as an annual amount per boat depending on the length of the boat.

RECAPITULATIVE STATEMENTS

25. AT WHAT INTERVALS MUST RECAPITULATIVE STATEMENTS BE SUBMITTED?

Recapitulative statements of intra-Community supplies of goods must be submitted every calendar quarter by traders undertaking such transactions.

The same obligation arises for intra-Community acquisitions of goods.

26. IS FURTHER INFORMATION REQUIRED IN ADDITION TO THAT STIPULATED BY ARTICLE 22(6) OF DIRECTIVE 77/388/EEC, AS AMENDED BY DIRECTIVE 91/680/EEC?

In addition to the information stipulated by Article 22(6) of Directive 91/680/EEC, the following must also be entered in the recapitulative statements: (1) the details of the local tax authorities, (2) the currency used in the recapitulative statements (EUR), (3) a special column for entering information relating to triangular transactions (Article 16(3) of Directive 77/388/EEC) in the recapitulative statement of supplies form, and (4) a special column for entering information relating to triangular - notional acquisitions in the recapitulative statement of acquisitions form.

27. DO YOU OPERATE SIMPLIFIED PROCEDURES FOR RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF DIRECTIVE 77/388/EEC, AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING THESE PROCEDURES?

Greece does not operate further simplified procedures for recapitulative statements as provided for in Article 22(12) of Directive 91/680/EEC.

ELECTRONIC INVOICING AND ELECTRONIC RETURNS

28. IS ELECTRONIC INVOICING AUTHORISED? IF SO, UNDER WHAT CONDITIONS? WHAT PROCEDURES HAVE TO BE OBSERVED?

Current legislation does not prohibit electronic invoicing; however, in each case the invoice must also be issued in paper form. The corresponding directive has not yet been incorporated into national law. The obligation to implement this directive takes effect from 1 January 2004.

29. CAN VAT DECLARATIONS BE SUBMITTED ELECTRONICALLY? IS SO, HOW AND USING WHAT TECHNOLOGY? WHERE MUST APPLICATIONS FOR ELECTRONIC SUBMISSION OF DECLARATIONS BE MADE?

It is currently possible to submit periodic VAT declarations electronically, provided they are initial declarations and submitted in due time. Below are the addresses of two websites for obtaining information and submitting declarations:

www.Taxisnet.gr or www.gsis.gov.gr

30. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHERE MUST APPLICATIONS FOR ELECTRONIC SUBMISSION OF STATEMENTS BE MADE?

It will soon be possible to submit recapitulative statements electronically as the computing infrastructure is currently being finalised.

ADMINISTRATIVE REQUIREMENTS

31. DO YOU OPERATE FLAT-RATE SCHEMES AND IF SO, HOW DO THEY WORK?

Greece operates a flat-rate scheme for farmers as provided for under Article 25 of Directive 77/388/EEC.

This article provides that farmers under the special scheme do not calculate VAT on their outputs. They may, however, obtain refunds of the tax charge on their inputs. These refunds are calculated by applying the flat rates, which vary according to the activity, to

the farmers' annual income. Flat-rate farmers are required to submit a relevant application every year to their DOY.

Flat-rate farmers may opt for the normal VAT scheme by submitting a declaration by the 30th of January of each year. This declaration may not be revoked for a period of five years.

See also question 24 above.

32. ARE THERE OTHER SIMPLIFIED ADMINISTRATIVE PROCEDURES IN ADDITION TO THOSE ALREADY MENTIONED? IF SO, PLEASE INDICATE WHAT THEY ARE.

No

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

They are available only in Greek.

RIGHT TO DEDUCT

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

There is no right to deduct for the following categories of goods and services:

- (a) purchases, imports or intra-Community transactions of manufactured tobacco products;
- (b) purchases, imports or intra-Community transactions of alcoholic beverages, provided they are intended for non-taxable transactions only;
- (c) any kind of functions, entertainment and hospitality expenditure;
- (d) accommodation, meals, beverages, transport and recreation for the company's staff or agents;
- (e) purchases, imports or intra-Community transactions of private passenger cars designed for the transport of up to nine people, motorbikes and mopeds, private vessels and aircraft intended for recreation or sport, as well as the expenditure incurred for fuel, repair work, maintenance, hire and use of the above.

This provision does not apply to the above means of transport if they are intended for sale or hire, or for transporting persons in return for payment.

- (f) purchases, imports or intra-Community transactions of building materials, where the supply of these materials is covered by a duly submitted guarantee and no tax applies to their further use.

35. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT TO DEDUCT? PLEASE INDICATE THE PERCENTAGE

There are no special categories where a partial right to deduct applies. However, where a taxable person carries out transactions with goods and services and there is no right to deduct for some of them, the deduction is determined as a percentage of the total amount of tax.

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 ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
	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 ⁴ 24.300 ⁴ 14.600 ⁴

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

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

³ 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.

⁴ €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** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado

ANNEX 2: VAT IDENTIFICATION NUMBER

- SI** identifikacijska številka za DDV
- SK** identifikačné číslo pre daň (IČ DPH)
- FI** arvonlisäverorekisteröintinumero
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- GB** value added tax (VAT) registration no.

ANNEX 3: ABBREVIATIONS

	COUNTRY	CURRENCY
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