



**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 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.**

# SPAIN

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## GENERAL INFORMATION

### **1. WHERE CAN A FOREIGN TRADER OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM?**

Foreign traders wishing to obtain general information on Value Added Tax in Spain may send their requests by post to either of the following addresses:

Subdirección General de Información y Asistencia Tributaria del Departamento de Gestión de la Agencia Estatal de Administración Tributaria.

c/ Infanta Mercedes, 37

E - 28071 Madrid

Tel. (34 1) 583 89 76

Apartado de Correos 993

E - 28080 Madrid

There is also a phone number for tax information: 901 33 55 33. However, this number cannot be used by callers from outside Spain.

In accordance with Article 107 of the General Law on Taxation, there is a more formal procedure for obtaining information on the designation for tax purposes of a transaction or group of transactions, namely that the taxable person (and not a lawyer's office or a legal advice bureau, except if they are representing the taxable person) send his request for information to:

Subdirección General de Impuestos sobre el Consumo. Dirección General de Tributos

c/ Alcalá, 5

E - 28014 Madrid

### **2. WHAT IS THE TAX AUTHORITIES WEBSITE? WHAT TYPE OF INFORMATION IS AVAILABLE ON THIS WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? IN WHAT LANGUAGES?**

The address of the Spanish State Tax Administration Agency is: [www.aeat.es](http://www.aeat.es). This web page contains legislation, frequently asked questions, Resolutions of the Directorate-General for Taxation, etc. It also contains the various tax forms currently used in Spain, aid programmes which can be downloaded, enables tax returns to be submitted electronically, etc.

Moreover, the Extranjeros/Foreigners heading contains useful information on legislation relating to non-residents, in Spanish and in certain cases in English too.

### **3. WHERE CAN SPANISH VAT RULES AND REGULATIONS BE FOUND? IN WHAT LANGUAGES ARE THEY AVAILABLE?**

VAT legislation may be found at [www.aeat.es](http://www.aeat.es), under Información Tributaria (Tax Information), Normativa (Legislation), Impuesto sobre el Valor Añadido (Value Added Tax).

This legislation, and answers to requests for information on tax issues, may also be found on the Ministry of Finance's web page ([www.minhac.es](http://www.minhac.es)) under Dirección General de Tributos (Directorate-General for Taxation).

## **VAT REGISTRATION OF FOREIGN TRADERS**

### **4. WHEN MUST TRADERS REGISTER FOR VAT PURPOSES?**

All traders or professionals subject to VAT because of the nature of their transactions in the territory as defined for VAT purposes (mainland and Balearic Islands) must enrol on the tax register by submitting a declaration (Form 036) specifying the VAT scheme under which they will pay tax.

In the case of foreign traders, Spanish law makes a distinction based on the manner in which they operate in Spain:

- a foreign trader who has what Spanish law calls a “permanent establishment in Spain” (i.e. office on Spanish territory) must apply for a registration number to the AEAT branch or office responsible for the area in which that establishment is located;
- a foreign trader who has no permanent establishment in Spain must register by applying directly, or through his tax representative if he has one, to the AEAT branch or office responsible for the area in which the business will be carried on.

Traders who are not resident in Spain may also apply for a registration number through a Spanish consulate or representative office in their country of residence or origin.

There are no exemptions from the obligation to register for VAT based on turnover thresholds. However, there are exemptions in the following cases:

- (a) persons who carry out only transactions for which there is no right to deduct VAT, or are only engaged in activities covered by the special scheme for agriculture if their intra-Community acquisitions are exempt;
- (b) persons who supply, on an occasional basis, new means of transport exempt from VAT;
- (c) persons not established in the territory as defined for VAT purposes who carry out only transactions in which the taxable person is the person to whom the goods are supplied or the supplier of the services;
- (d) persons not established in the territory as defined for VAT purposes who carry out only triangular transactions in which they are intermediaries.

Voluntary registration is not possible.

**5. IN WHAT CASES DOES A TRADER NOT HAVE TO REGISTER BECAUSE THE TAXABLE PERSON IS THE PURCHASER OF THE GOODS AND SERVICES? IS VOLUNTARY REGISTRATION POSSIBLE IN THESE CASES?**

A foreign trader not established in the territory subject to Spanish VAT and who carries out transactions in that territory does not have to register for VAT, as he is not subject to that tax, if the recipient of the goods or services in respect of which tax is payable is a trader or a professional.

The above does not apply in the following cases:

(a) if the trader or professional to whom the goods or services are supplied is not established in the territory subject to Spanish VAT either, and the services supplied differ from the ones specified in Articles 70 Uno 7 (Art. 70(1)(7)), 72, 73 and 74 of Law No 37/1992;

(b) if the goods delivered are listed in Article 68 Tres and Cinco (Art. 68(3) and (5)) of Law No 37/1992.

If the trader not established in Spain is not a taxable person, he cannot register for VAT.

**6. TO WHOM DOES A FOREIGN TRADER HAVE TO APPLY TO REGISTER FOR VAT?**

Tax returns concerning enrolment, modification or suspension (Form 036/037) must be submitted to the Administration or, failing that, to the Office of the State Tax Administration Agency (AEAT) responsible for the area in which the taxable person has his fiscal address.

If the person making the tax return is not established in the territory as defined for VAT purposes, these tax returns must be submitted to the AEAT Office responsible for the area in which his representative has his fiscal address, if one has been appointed; it is not obligatory for traders or professionals operating in other Member States to appoint a representative.

In the case of legal persons or entities not resident in Spain but operating in Spanish territory without a permanent establishment there, the application for a VAT Registration Number (NIF) must be submitted to the AEAT Administration or Office responsible for the area in which the business is carried on.

The details of the AEAT Administrations or Offices are available on the Tax Agency's web page at: <http://aeat.es>

**7. WHAT ARE THE PROCEDURES FOR ISSUING VAT REGISTRATION NUMBERS (NIF)?**

All natural and legal persons must have a VAT registration number.

This is obtained by submitting the enrolment tax form (Form 036/037).

## **THRESHOLDS**

### **8. WHICH THRESHOLD DO YOU APPLY TO INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH DIRECTIVE?**

The threshold for intra-Community distance selling under Article 28b(B)(2) of the Sixth Directive is €35 000.

### **9. WHICH THRESHOLD DO YOU APPLY TO INTRA-COMMUNITY ACQUISITIONS UNDER ARTICLE 28A(1)(A) OF THE SIXTH DIRECTIVE?**

The threshold for intra-Community acquisitions referred to in Article 28a(1)(a) of the Sixth Directive is €10 000.

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

### **10. WHEN MUST A TAX REPRESENTATIVE BE APPOINTED?**

Foreign traders not established in the EU or in a country where there are mutual assistance laws similar to those in force in the EU are obliged to appoint a tax representative. However, traders established in the Canary Islands, Ceuta or Melilla need not appoint a tax representative.

Traders or professionals not established in the Community who wish to obtain refunds of VAT incurred on Spanish territory, in accordance with the Eighth Council Directive of 6 December 1979, must also appoint a tax representative resident on Spanish territory as defined for VAT purposes.

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

- Any natural or legal person resident on Spanish territory as defined for VAT purposes may be designated as tax representative.
- The appointment must be made before taxable transactions are carried out. The name of the representative must be communicated to the Administration.

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

A tax representative must be in a position to carry out the obligations which representation requires. However, he is not answerable to the Ministry of Finance; liability remains with the non-resident taxable person he is representing.

**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?**

Failure to appoint a representative is regarded in Spanish law as a minor infringement.

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

No.

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

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

Foreign traders established in the European Community, the Canary Islands, Ceuta or Melilla may, if they so wish, designate a tax representative in Spain.

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

See answer to question 11.

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

See answer to question 12.

**18. ARE THERE CASES IN WHICH A BANK GUARANTEE IS REQUIRED?**

No.

## INVOICES

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

The conditions governing the issue of an invoice are set out in Royal Decree No 2401/1985 of 18 December 1985. Traders are obliged to make out and hand over an invoice for each transaction which they carry out and to keep a copy or counterfoil, even in cases which, for VAT purposes, are classified as self-supply.

Invoices or documents serving as invoices must be issued at the time the transaction is carried out or, if the person to whom the goods or services are supplied is a trader, within thirty days.

Each invoice or counterfoil must include at least the following particulars:

- (1) Number and, where applicable, series; the numbering must be consecutive, and the use of more than one series is allowed, especially if invoices are issued at several locations;
- (2) name and surname or corporate name, tax registration number, addresses of supplier and recipient or, where appropriate, address of permanent establishment in the case of non-residents.

Where the person to whom the goods or services are being supplied is a natural person but not a trader, only that person's name, surname and identity card number need be given;

- (1) description of transaction, and total consideration charged. In the case of a taxable transaction which is not exempt from VAT, the invoice must include all the information needed to determine the tax base, the tax rate applicable and the amount of tax charged. Where the tax is included in the price, the invoice need show only the tax rate applicable or the words "including VAT", if this is authorised under the VAT rules.

If the invoice covers the supply of goods or services which are subject to different rates of VAT, the part of the transaction covered by each VAT rate must be shown;

- (2) the date and place of issue of the invoice.

An invoice must be made out and handed over in respect of any payments made prior to the transaction. A specific reference to any such payments must be included in the invoice.

The legislation has not laid down any rules as regards the use of languages in invoices or any special requirements in respect of distance selling.

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

The invoice must cover all the supplies of goods and services made by traders in the course of their business. The trader must always provide an invoice including the particulars listed in the answer to question 19, except in cases where the legislation provides for relaxation or exemption from this obligation.

- (1) These cases include: the use of toll motorways, transactions relating to activities covered by the special simplified VAT scheme, and certain transactions authorised by the competent tax authorities.
- (2) Where the transactions are carried out by persons who are not traders carrying on their business and the consideration for the transaction does not exceed €90, the invoice may omit the particulars of the recipient of the goods or services.
- (3) Tickets or receipts showing fewer particulars than invoices may be issued for supplies of passenger transport services, accommodation and catering services, parking, retail, public entertainment, telephone services and other services authorised by the competent tax authorities.

The above exemptions and relaxation measures do not apply under any circumstances:

- where the customer demands the issue of an invoice to enable him to make the appropriate deductions in the tax base or the amount of tax for which he is liable;
- in the case of exports or exempt intra-Community supplies.

It is possible to indicate all the transactions carried out for a particular customer in one calendar month (maximum period allowed) on a single invoice.

## **PERIODIC VAT RETURNS**

**21. UNDER WHAT CIRCUMSTANCES IS A TRADER REQUIRED TO SUPPLY A VAT RETURN?**

In principle, all traders who are registered as persons liable to pay VAT are required to submit quarterly returns (monthly, in some cases), whether or not they carried out any transactions during the quarter (or month) in question. Persons who carry out only exempt transactions for which there is no right to deduct VAT need not submit returns.

Taxable persons must also draw up an annual recapitulative statement, to which they must attach copies of the returns for all the tax periods in the year.

**22. AT WHAT INTERVALS MUST VAT RETURNS BE SUBMITTED AND ASSOCIATED PAYMENTS MADE?**

The tax period is the calendar quarter. It may, however, be the calendar month, where the taxable person:

- (1) had a turnover in excess of €6 010 121 in the preceding calendar year;
- (2) is authorised to apply for a refund of any tax credits in his favour at the end of each tax period (mainly exporters and traders who carry out transactions subject to reduced rates of taxation).

The return must conform to the specimen approved in each case by the Ministry of Finance; it must be submitted no later than the twentieth day of the month following the monthly or quarterly tax period, as the case may be.

**23. ARE THERE SPECIAL ARRANGEMENTS GOVERNING TAX RETURNS FOR SMALL TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESSES?**

Taxable persons covered by the simplified scheme must submit their VAT returns on a different form. However, the tax return and payment period is also quarterly and they are also required to submit an annual recapitulative statement.

**24. ARE THERE SIMPLIFIED PROCEDURES FOR CALCULATION OF TAX LIABILITY? IF SO, ON WHAT CRITERIA, TO WHOM ARE SUCH CRITERIA APPLIED AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

The simplified scheme is applicable to certain transactions carried out by natural persons who have not opted for the ordinary taxation regime.

The amount of tax due is calculated by applying indices based on specific tax data, the indices being different for each activity. The amounts of VAT incurred can then be deducted from the amount calculated in this way, although a minimum payable is established for each activity.

## **RECAPITULATIVE STATEMENTS**

**25. AT WHAT INTERVALS MUST RECAPITULATIVE STATEMENTS BE SUBMITTED?**

Recapitulative statements must be submitted during the first twenty days of the month following each calendar quarter; the statement for the last quarter of the year must be submitted during the first thirty days of January.

**26. ARE FURTHER DETAILS REQUIRED IN ADDITION TO THOSE STIPULATED BY ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE, AS AMENDED BY DIRECTIVE 91/680/EEC?**

Spain requires both intra-Community acquisitions and supplies to be indicated.

In both cases, the following information must be supplied:

- (1) the registration number, name and surname or corporate name of the taxable person in the other Member State;

- (2) the taxable base of the transaction;
- (3) if applicable, whether the goods were supplied as part of a triangular transaction.

**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?**

The law provides for simplified procedures with regard to recapitulative statements.

Recapitulative statements covering the calendar year may be submitted by the 30th of January in the following year where:

- the total amount of supplies of goods and services, excluding VAT, made during the previous calendar year does not exceed €27 346;
- the total amount of exempt intra-Community supplies of goods made during the previous calendar year (which are not new means of transport) does not exceed €7 813.

## **ADMINISTRATIVE REQUIREMENTS**

**28. ARE THERE FLAT-RATE SCHEMES? IF SO, WHAT ARE THEY?**

- (a) A special compensatory charge scheme (régimen especial del recargo de equivalencia) applies to retailers (natural persons, or entities covered by special income allocation arrangements) who sell articles or products of any nature that are not specifically excluded.

Retailers covered by the scheme must pay their suppliers a compensatory charge in addition to VAT due on the acquisitions; this releases them from all other payment obligations in respect of VAT.

Such retailers are not required to issue invoices or other documents serving as invoices in respect of transactions they carry out where the sale is made to non-taxable persons.

- (b) Special scheme for agriculture, stockbreeding and fishing: operators of agricultural, livestock and fisheries holdings may officially opt out of this scheme, either when they submit their declaration of commencement of their activity or during the month of December preceding the tax year during which their decision to opt out is to take effect, by submitting the relevant tax form.

These taxable persons are entitled to receive compensation amounting to 8% (in the case of farming or forestry) or 7% (in the case of stockbreeding or fishing) of the value of the products supplied by their holdings.

Taxable persons covered by the scheme are not subject, as regards the pursuit of these activities, to the requirements concerning assessment and payment of the tax or to the accounting or registration requirements.

**29. ARE THERE OTHER SIMPLIFICATION MEASURES IN ADDITION TO THOSE ALREADY MENTIONED? IF SO, PLEASE INDICATE WHAT THEY ARE.**

The simplified scheme, which is optional, applies to small businesses which comply with a series of requirements and whose turnover does not exceed certain ceilings. The peculiarity of this scheme lies in that the VAT due is calculated by applying objective signs, indices or modules. Traders under this scheme are not required, save exceptions, to draw up invoices.

**30. IN WHAT LANGUAGES ARE THE FORMS/PERIODIC VAT RETURNS/RECAPITULATIVE STATEMENTS AVAILABLE? ARE THERE TRANSLATIONS?**

VAT specimens, forms and recapitulative statements are available in Spanish. Only Form 361 on Return of VAT to Foreign Businesses exists in both English and Spanish (8th and 13th Directives).

## 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** 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

	<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