

Your VAT passport to Europe

With 29 different VAT rates in effect, the European Union has adopted several VAT Directives each one of the 28 member states applies in his own way. For the Directive 2006/112/EC only, 414 articles exist and potentially 28 manners to enforce them, that is more than 10 .000 different articles!

Whether to:

- register and file VAT returns,
- recover your VAT in a different country of the EU,
- file Intrastat returns,
- sell to individuals (B2C).

Eurotax has developed practical and efficient solutions throughout the EU for more than 30 years. With this passport, you are now ready to venture into the European VAT.

Have a good trip.

The eurotax team

The information of this passport have been updated on the 10/01/2018 and may be modified anytime.

- Adhesion : 1995
- Country code : AT
- Currency : EUR
- VAT late payment fine(s)
: 10% & 2% per year
- Territory(ies) with special status
: -

TVA :

■ VAT name:	MWST
■ Normal rate:	20%
■ Reduced rate:	10 & 13%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly: 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **750 000 €**
- Threshold for dispatch: **750 000 €**
- VAT identification: **AT + U + 8 digits**

- Adhesion : 1957
- Country code : BE
- Currency : EUR
- VAT late payment fine(s)
: 20% & 0,8% per month
- Territory(ies) with special status
: -

TVA :

■ VAT name:	TVA-BTW
■ Normal rate:	21%
■ Reduced rate:	6 & 12%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **1 500 000 €**
- Threshold for dispatch: **1 000 000 €**
- VAT identification: **BE + 10 digits**

- Adhesion : **2007**
- Country code : **BG**
- Currency : **BGN**
- VAT late payment fine(s)
: **10,2% per year**
- Territory(ies) with special status
: **-**

TVA :

■ VAT name:	DDS
■ Normal rate:	20%
■ Reduced rate:	9%
■ Super reduced rate:	-
■ Distance sales threshold:	70 000 BGN
■ Minimum VAT refund threshold	
	Quarterly : 400€
	Yearly : 25€

Intrastat reporting:

- Threshold for arrivals: **410 000 BGN**
- Threshold for dispatch: **240 000 BGN**
- VAT identification: **BG + 9 ou 10 digits**

- Adhesion : **2013**
- Country code : **HR**
- Currency : **HRK**
- VAT late payment fine(s)
: **12% & fine**
- Territory(ies) with special status: -

TVA :

■ VAT name:	PDV
■ Normal rate:	25%
■ Reduced rate:	5 & 13%
■ Super reduced rate:	-
■ Distance sales threshold:	270 000HRK
■ Minimum VAT refund	
Quarterly :	400€
Yearly :	50€

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Intrastat reporting:

- Threshold for arrivals: **1 800 000 HRK**
- Threshold for dispatch: **900 000 HRK**
- VAT identification: **HR + 11 car.num.**

- Adhesion : **2004**
- Country code : **CY**
- Currency : **EUR**
- VAT late payment fine(s)
: **10% & 5% per year**
- Territory(ies) with special status: **The turkish part of the island is not within the EU**

TVA :

■ VAT name:	VAT-FPA
■ Normal rate:	19%
■ Reduced rate:	5 & 9%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000€
■ Minimum VAT refund threshold	
	Quarterly : 400€
	Yearly : 25€

Intrastat reporting:

- Threshold for arrivals: **225 00** **100 000 €**
- Threshold for dispatch: **55 000 €**
- VAT identification: **CY + 8 car.num.+ 1 car. alpha.**

■ Adhesion : 2004

■ Country code : CZ

■ Currency : CZK

■ VAT late payment fine(s)
: 0,05% per day

■ Territoire(s) à statut
: -

TVA :

■ VAT name:	DPH
■ Normal rate:	21%
■ Reduced rate:	10 & 15%
■ Super reduced rate:	-
■ Distance sales threshold:	1 140 000 CZK
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly :	50€

Intrastat reporting:

● Threshold for arrivals:	8 000 000 CZK
● Threshold for dispatch:	8 000 000 CZK
● VAT identification:	CZ + 8 ou 9 ou 10 digits

■ Adhesion : 1973

■ Country code : DK

■ Currency : DKK

■ VAT late payment fine(s)
: 200% of due VAT

■ Territory(ies) with special
status: Feroe islands,
Greenland

TVA :

■ VAT name:	MVA
■ Normal rate:	25%
■ Reduced rate:	-
■ Super reduced rate:	-
■ Distance sales threshold:	280 000 DKK
■ Minimum VAT refund threshold	
	Quarterly : 400€
	Yearly : 50€

Intrastat reporting:

● Threshold for arrivals:	6 000 000 DKK
● Threshold for dispatch:	4 700 000 DKK
● VAT identification:	DK + 8 digits

- Adhesion : **2004**
- Country code : **EE**
- Currency : **EUR (01/01/2011)**

- VAT late payment fine(s)
: **0,06%/day and fine**
- Territory(ies) with special
status: -

TVA :

■ VAT name:	KBM
■ Normal rate:	20%
■ Reduced rate:	9%
■ Super reduced rate:	-
■ Distance sales threshold :	
	35 000 €
■ Minimum VAT refund threshold	
Quarterly :	400€
Yearly:	50€

Intrastat reporting:

- Threshold for arrivals: **200 000 €**
- Threshold for dispatch: **130 000 €**
- VAT identification: **EE + 9 digits**

- Adhesion : **1995**
- Country code : **FI**
- Currency : **EUR**
- VAT late payment fine(s)
: **Fine on delayed payment**
- Territory(ies) with special
status:
Åland islands

TVA :

■ VAT name:	ALV
■ Taux normal:	24%
■ Reduced rate:	10 & 14%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly: 50 €

Intrastat reporting:

- Threshold for arrivals: **550 000 €**
- Threshold for dispatch: **500 000 €**
- VAT identification: **FI + 8 digits**

- Adhesion : 1957
- Country code : FR
- Currency : EUR
- VAT late payment fine(s)
: 10% & 0,2% per month
- Territory(ies) with special
status: Corsica, French
overseas territories, Monaco

TVA :

■ VAT name:	TVA
■ Normal rate:	20 %
■ Reduced rate:	5,5 & 10 %
■ Super reduced rate:	2,1%
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly :	50 €

Intrastat reporting:

- Threshold for arrivals: **460 000 €**
- Threshold for dispatch: **0 €**
- VAT identification: **FR + 1 bloc 2 car. + 1 bloc 9 chiffres**

- Adhesion : **1957**
- Country code : **DE**
- Currency : **EUR**
- VAT late payment fine(s)
: **10% & 1% per month**
- Territory(ies) with special status: **Helgoland island, Büsingen, Jungholz Mittelberg (Kleines Walsertal)**

TVA :

■ VAT name:	MWST
■ Normal rate:	19%
■ Reduced rate:	7%
■ Super reduced rate:	-
■ Distance sales threshold:	100 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **500 000 €**
- Threshold for dispatch: **500 000 €**
- VAT identification: **DE + 9 digits**

- Adhesion : 1981
- Country code : EL
- Currency : EUR
- VAT late payment fine(s)
: between 1,5 & 3% per month
- Territory(ies) with special status: Mount Athos

TVA :

■ VAT name:	FPA
■ Normal rate:	24%
■ Reduced rate:	6 & 13%
■ Super reduced rate:	
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly :	50 €

Intrastat reporting:

● Threshold for arrivals:	150 000 €
● Threshold for dispatch:	90 000 €
● VAT identification:	EL+ 9 digits

- Adhesion : **2004**
- Country code : **HU**
- Currency : **HUF**
- VAT late payment fine(s)
: **twice the legal interest rate**
- Territory(ies) with special status
: **-**

TVA :

■ VAT name:	AFA
■ Normal rate:	27%
■ Reduced rate:	5 et 18%
■ Super reduced rate:	-
■ Distance sales threshold:	8 800 000 €
■ Minimum VAT refund threshold	Quarterly : 400€ Yearly: 50€

Intrastat reporting:

- Threshold for arrivals: **100 000 000 HUF**
- Threshold for dispatch: **100 000 000 HUF**
- VAT identification: **HU + 8 digits**



- Adhesion : **1973**
- Country code : **IE**
- Currency : **EUR**
- VAT late payment fine(s)
: **up to 100% & 0,0274% per day**
- Territory(ies) with special status
: **-**

TVA :

■ VAT name:	VAT
■ Normal rate:	23%
■ Reduced rate:	9 & 13,5%
■ Super reduced rate:	4,8%
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly: 50 €

Intrastat reporting:

- Threshold for arrivals: **500 000 €**
- Threshold for dispatch: **635 000 €**
- VAT identification: **IE + 8 caractères num. et alpha.**

- Adhesion : 1957
- Country code : IT
- Currency : EUR
- VAT late payment fine(s)
: up to 240% of VAT
- Territory(ies) with special status: Campione d'Italia, Elbe island, Livigno, Lugano lake, San Marino, Sardinia, Sicily, Vatican City

TVA :

■ VAT name:	IVA
■ Normal rate:	22%
■ Reduced rate:	5 & 10%
■ Super reduced rate:	4%
■ Distance sales threshold:	35 000€
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals:
- Threshold for dispatch:
- VAT identification:

>50 000€: monthly, quarterly under €
>50 000€: monthly, quarterly under €
IT + 11 digits

■ Adhesion : 2004

■ Country code : LV

■ Currency : EUR

■ VAT late payment fine(s)
: 0,05% per day

■ Territory(ies) with special status
: -

TVA :

■ VAT name:	PVN
■ Normal rate:	21%
■ Reduced rate:	12%
■ Super reduced rate:	-
■ Distance sales threshold :	35 000 €
■ Minimum VAT refund threshold	
Quarterly :	400€
Yearly :	50€

Intrastat reporting:

● Threshold for arrivals:	180 000 €
● Threshold for dispatch:	130 000 €
● VAT identification:	LV + 11 digits

- Adhesion : **2004**
- Country code : **LT**
- Currency : **EUR**
- VAT late payment fine(s)
: **40 to 60€ & 0,03% per day**
- Territory(ies) with special
status:

TVA :

■ VAT name:	PVM				
■ Normal rate:	21%				
■ Reduced rate:	5 & 9%				
■ Super reduced rate:	-				
■ Distance sales threshold:	35 000 €				
■ Minimum VAT refund threshold	<table> <tr> <td>Quarterly :</td> <td>400€</td> </tr> <tr> <td>Yearly:</td> <td>50€</td> </tr> </table>	Quarterly :	400€	Yearly:	50€
Quarterly :	400€				
Yearly:	50€				

Intrastat reporting:

- Threshold for arrivals: **280 000 €**
- Threshold for dispatch: **200 000 €**
- VAT identification: **LT + 9 ou 12 digits**

- Adhesion : **1957**
- Country code : **LU**
- Currency : **EUR**
- VAT late payment fine: **50 to 5.000€ per delayed payment**
- Territory(ies) with special status : **-**

TVA :

■ VAT name:	TVA
■ Normal rate:	17%
■ Reduced rate:	8 & 14%
■ Super reduced rate:	3%
■ Distance sales threshold:	100 000 €
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly:	50 €

Intrastat reporting:

- Threshold for arrivals: **200 000 €**
- Threshold for dispatch: **150 000 €**
- VAT identification: **LU + 8 digits**

- Adhesion : 2004
- Country code : MT
- Currency : EUR
- VAT late payment fine(s)
: 1,75% per month
- Territoire(s) à statut
: -

TVA :

■ VAT name:	VAT
■ Normal rate:	18%
■ Reduced rate:	5 & 7%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **700 €**
- Threshold for dispatch: **700 €**
- VAT identification: **MT + 8 digits**

- Adhesion : 2004
- Country code : NL
- Currency : EUR
- VAT late payment fine(s)
: up to 4.920€ per delayed
payment
- Territory(ies) with special status
: -

TVA :

■ VAT name:	BTW
■ Normal rate:	21%
■ Reduced rate:	6%
■ Super reduced rate:	-
■ Distance sales threshold:	100 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **1 000 000 €**
- Threshold for dispatch: **1 000 000 €**
- VAT identification: **NL + 11 digit. Plus « B » on 10th position**

- Adhesion : **2004**
- Country code : **PL**
- Currency : **PLN**
- VAT late payment fine(s)
: **up to 15.360.000 PLN per
delayed payment**
- Territory(ies) with special status

TVA :

■ VAT name:	VAT
■ Normal rate:	23%
■ Reduced rate:	5 & 8%
■ Super reduced rate:	-%
■ Distance sales threshold:	160 000 PLN
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly:	50 €

Intrastat reporting:

- Threshold for arrivals: **1 100 000 PLN**
- Threshold for dispatch: **1 100 000 PLN**
- VAT identification: **PL + 10 digits**

- Adhesion : **1986**
- Country code : **PT**
- Currency : **EUR**
- VAT late payment fine(s)
: **between 30 to 100% and 4%**
per year
- Territory(ies) with special
status: Azores, Maderia.

TVA :

■ VAT name:	IVA
■ Normal rate:	23%
■ Reduced rate:	6 & 13%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly:	50 €

Intrastat reporting:

- Threshold for arrivals: **350 000 €**
- Threshold for dispatch: **350 000 €**
- VAT identification: **PT + 9 digits**

- Adhesion : 2007
- Country code : RO
- Currency : RON
- VAT late payment fine(s)
: fine and interests
- Territoire(s) à statut
: -

TVA :

■ VAT name:	TVA
■ Normal rate:	19 %
■ Reduced rate:	5 & 9 %
■ Super reduced rate:	-
■ Distance sales threshold:	118 000 RON
■ Minimum VAT refund threshold	
Quarterly :	400 €
Yearly :	50 €

Intrastat reporting:

- Threshold for arrivals: **500 000 RON**
- Threshold for dispatch: **900 000 RON**
- VAT identification: **RO + 2 to 10 digits**

- Adhesion : **2004**
- Country code : **SK**
- Currency : **EUR (en 2009)**
- VAT late payment fine(s)
: **30 to 16.000€ per delayed payment**
- Territory(ies) with special status
: **-**

TVA :

■ VAT name:	DPH
■ Normal rate:	20%
■ Reduced rate:	10%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400€
	Yearly: 50€

Intrastat reporting:

- Threshold for arrivals: **200 000 €**
- Threshold for dispatch: **400 000 €**
- VAT identification: **SK + 10 digits**

- Adhesion : **2004**
- Country code : **SI**
- Currency : **EUR**
- VAT late payment fine(s)
: **2.000 to 125.000€**
- Territory(ies) with special status
: **-**

TVA :

■ VAT name:	DDV
■ Normal rate:	22%
■ Reduced rate:	9,5%
■ Super reduced rate:	-
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **120 000 €**
- Threshold for dispatch: **200 000 €**
- VAT identification: **SI + 8 digits**

- Adhesion : 1986
- Country code : ES
- Currency : EUR
- VAT late payment fine(s)
: 5, 10, 15 or 20% per year
- Territory(ies) with special
status: Andora, Canary
Islands, Ceuta & Melilla, Balearic
islands

TVA :

■ VAT name:	IVA
■ Taux normal:	21%
■ Reduced rate:	10%
■ Super reduced rate:	4%
■ Distance sales threshold:	35 000 €
■ Minimum VAT refund threshold	
	Quarterly : 400 €
	Yearly : 50 €

Intrastat reporting:

- Threshold for arrivals: **400 000 €**
- Threshold for dispatch: **400 000 €**
- VAT identification: **ES + 9 digits**

■ Adhesion : 1995

■ Country code : **SE**

■ Currency : **SEK**

■ VAT late payment fine(s)
: **20% plus fine**

■ Territory(ies) with special status
: -

TVA :

■ VAT name: **MOMS**

■ Normal rate: **25%**

■ Reduced rate: **6 et 12%**

■ Super reduced rate: **-**

■ Distance sales threshold:
320 000 SEK

■ Minimum VAT refund
threshold
Quarterly : 400 €
Yearly : 50 €

Intrastat reporting:

● Threshold for arrivals: **9 000 000 SEK**

● Threshold for dispatch: **4 500 000 SEK**

● VAT identification: **SE + 12 digits**

- Adhesion : **1973**
- Country code : **UK**
- Currency : **GBP**
- VAT late payment fine(s)
: **2,5, 10 or 15%**
- Territory(ies) with special status: Isle of Man, Gibraltar, Channel Islands

TVA :

■ VAT name:	VAT
■ Normal rate:	20%
■ Reduced rate:	5%
■ Super reduced rate:	-
■ Distance sales threshold:	70 000 GBP
■ Minimum VAT refund threshold	
	Quarterly : 400€
	Yearly: 50€

Intrastat reporting:

- Threshold for arrivals: **1 500 000 GBP**
- Threshold for dispatch: **250 000 GBP**
- VAT identification: **GB + 5 to 12 digits**



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VAT, Customs & Excises

- ✦ Register and file VAT returns
- ✦ Recover your VAT
- ✦ Outsource your Intrastat returns

Within the European Union

Find out our new services on customs matters, excises duties on alcohol and energy taxes, for a broad and complete indirect taxes assistance.