

## 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	€1.200	-	€5.000	-	€5.580	-
Bulgaria	20.000 BGN	10.226	70.000 BGN	35.791	50.000 BGN	25.565
Czech Republic	326.000 CZK	12.417	1.140.000 CZK	43.420	1.000.000 CZK	38.088
Denmark	80.000 DKK	10.729	280.000 DKK	37.551	50.000 DKK	6.705
Germany	€2.500	-	€100.000	-	€7.500	-
Estonia	160.000 EEK	10.226	550.000 EEK	35.151	250.000 EEK	15.978
Ireland	€1.000	-	€5.000	-	€70.000 or €35.00	-
Greece	€10.000	-	€35.000	-	€10.000 or €5.000	-
Spain	€10.000	-	€35.000	-	None	None
France	€10.000	-	€100.000	-	€76.300 or €7.000	-
Italy	€8.263	-	€7.889	-	€30.000	-
Cyprus	€10.251	-	€35.000	-	€15.600	-
Latvia	7.000 LVL	10.043	24.000 LVL	34.433	10.000 LVL	14.347
Lithuania	35.000 LTL	10.137	125.000 LTL	36.203	100.000 LTL	28.962
Luxembourg	€10.000	-	€100.000	-	€10.000	-
Hungary	2.500.000 HUF	9.850	8.800.000 HUF	34.671	5.000.000 HUF	19.700
Malta	€10.000	-	€35.000	-	€5.000 €4.000 €4.000	-
Netherlands	€10.000	-	€100.000	-	None	None
Austria	€1.000	-	€100.000	-	€30.000	-
Poland	50.000 PLN	13.883	160.000 PLN	44.426	50.000 PLN	13.883
Portugal	€10.000	-	€35.000	-	€9.976 or €12.470	-
Romania	33.800 RON	9.367	118.000 RON	32.702	118.000 RON	32.702
Slovenia	€10.000	-	€35.000	-	€25.000	-
Slovakia	€13.941,45	-	€35.000	-	€35.000	-
Finland	€10.000	-	€35.000	-	€8.500	-
Sweden	90.000 SEK	9.526	320.000 SEK	33.869	None	None
United Kingdom	64.000 GBP	65.695	70.000 GBP	71.854	64 000 GBP	65.695

<sup>1</sup> See Article 3(2)(a) of Directive 2006/112/EC, as amended.

<sup>2</sup> See Article 34 of Directive 2006/112/EC, as amended.

<sup>3</sup> See Articles 284 to 287 of Directive 2006/112/EC, as amended. This scheme is reserved for taxable persons established within the territory of the country.