



EU VAT INFORMATION SUMMARY

1st July 2021

Country	Country code	VAT registration annual limit (local resident entities)	VAT registration annual limit (non resident entities)	Distance selling limit	Standard rate	Frequency of VAT returns	Intrastat threshold	Intrastat filing deadline	VAT MOSS threshold	Notes
Austria	AT	€ 35,000	Nil	Until 30.06.2021: €35,000; From 01.07.2021: € 10,000 (combined turnover in the EU)	20%	M/Q/A	Arrivals €750,000, Dispatches €750,000	10 working days	Until 30.06.2021: €10,000 From 01.07.2021: MOSS will be replaced by OSS, threshold €10,000 (combined turnover in the EU)	
Belgium	BE	Nil (small business enterprise scheme if turnover <€25,000)	Nil	€ 35,000	21%	M/Q + annual sales list	Arrivals €1,500,000, Dispatches €1,000,000	20 days		
Bulgaria	BG	Nil	Nil	BGN 70,000	20%	M	Arrivals BGN 460,000, Dispatches BGN 280,000	14 days		
Croatia	HR	HRK 300,000	Nil	HRK 270,000	25%	M/Q + annual sales list	Arrivals HRK 2.2 million, Dispatches HRK 1.2 million	15 days		
Cyprus	CY	€ 15,600	€ 15,600	€ 10,000	19%	M/Q	Arrivals €180,000, Dispatches €55,000	10 days	No threshold	Distance selling rules will change as follows: 1. The threshold of €35,000 will be abolished. 2. Supplier may decide not to apply the €10,000 threshold 3. Supplier can choose to register for the OSS in the Member State where he is established even if he does not exceed the threshold.
Czech Republic	CZ	CZK 1,000,000	Nil	CZK 1,140,000	21%	M/Q	Arrivals CZK 12 million, Dispatches CZK 12 million	12 working days		
Denmark	DK	DKK 50,000	Nil	DKK 280,000	25%	M/Q/6M	Arrivals DKK 6.7 million, Dispatches DKK 5.0 million	10 working days		
Estonia	EE	€ 40,000	Nil	€ 35,000	20%	M	Arrivals €230,000, Dispatches €130,000	14 days		
Finland	FI	€ 15,000	Nil	€ 35,000	24%	M/Q/A	Arrivals €600,000, Dispatches €600,000	10 working days		
France	FR	€85,800 goods, €34,400 services	Nil	€ 35,000	20%	M/Q	Arrivals €640,000, Dispatches €Nil	10 working days		
Germany	DE	€ 22,000	Nil	Until 30.06.2021: €100,000 From 01.07.2021: € 10,000 (combined turnover in the EU)	19%	M/Q/A	Arrivals €800,000, Dispatches €500,000	10 working days	Until 30.06.2021: €10,000 From 01.07.2021: MOSS will be replaced by OSS, threshold €10,000 (combined turnover in the EU)	From 01.07.2021, the current distance selling rules change as follows: A company is already generating taxable turnover in the respective EU intracommunity country of destination, if the turnover from the supply of goods B2C exceeds €10,000 per year. For 2021, the exceeding in 2020 is relevant. Further, the scope of the distance selling rules is extended to cases when the supplier indirectly intervenes in the transportation of the goods. These new regulations are facilitated by the fact that, as an option, the corresponding VAT amounts can be registered and paid at a single point of contact in the company's own country, the so-called "one-stop shop". Especially for companies who sell their products via internet platforms (for example AMAZON, Ebay) the new VAT regulations lead to significant changes. In addition, the contracts between the companies and the platform providers will define the impacts on the taxes.
Germany	DE	€ 12,500	Nil	€ 100,000	19%	M/Q/A	Arrivals €800,000, Dispatches €500,000	10 working days		
Greece	GR	Nil (small business scheme if turnover <€10,000)	Nil	€ 35,000	24%	M/Q	Arrivals €150,000, Dispatches €90,000	Last working day of following the reporting month	No threshold	Reduced and super-reduced VAT rates apply on certain goods and services
Hungary	HU	Nil (small business scheme if turnover <12 million HUF)	Nil	HUF 8,800,000	27%	M/Q/A	Arrivals HUF 170 million, Dispatches HUF 100 million	15 days		
Ireland	IE	€37,500 services, €75,000 goods, €41,000 intra-EU acquisitions	Nil	€ 35,000	23%	M/2M/4M/6M /A	Arrivals €500,000, Dispatches €635,000	23 days		
Italy	IT	€65,000 (for flat-rate scheme)	Nil	Until 30.06.2021: €35,000 From 01.07.2021: € 10,000 (combined turnover in the EU)	22%	Q/A	Arrivals (for statistical purpose only): €200,000 (for goods), €100,000 (for services), Dispatches (for fiscal purpose) €Nil	25 days	€10,000 starting 01.07.2021	



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Latvia	LV	€ 40,000	Nil	€ 35,000	21%	M/Q	Arrivals €200,000, Dispatches €100,000	10 days		
Lithuania	LT	€ 55,000	€ 45,000	€ 35,000	21%	M/Q/6M	Arrivals €250,000, Dispatches €150,000	10 working days		
Luxembourg	LU	€ 35,000	Nil	€ 100,000	17%	M/Q/A	Arrivals €200,000, Dispatches €150,000	6 days (hard copy) or 16 days (electronic)		
Malta	MT	€ 35,000	Nil	€ 35,000	18%	Q/A	Arrivals €700, Dispatches €700	10 working days		
Netherlands	NL	€ 20,000	Nil	€ 100,000	21%	M/Q/A	Arrivals €800,000, Dispatches €1,000,000	10 days		The distance selling rules will change on three important aspects: 1. The threshold will be abolished. This means that taxable persons will have to pay VAT in the Member State of arrival of the goods from their first distance sale onwards. 2. Filing VAT returns is however simplified. Taxable persons can opt to file VAT returns in their own EU Member State instead of registering for VAT and filing VAT in all EU Member States where VAT is due. The suppliers own Member State will send the VAT return and payment to the EU Member State where the VAT is due. This VAT return is called an OSS-return (One Stop Shop-return) 3. The scope of the distance selling rule is also extended. It does not only apply in case the goods are transported by or on behalf of the supplier, but also when the supplier indirectly intervenes in the transport. For small entrepreneurs a simplification applies. When they are established in only one EU Member State and their turnover with distance sales and digital services (telecommunications, broadcasting and electronic services) to private consumers, is 10,000 maximum, they can charge VAT on their distance sales in the Member State of departure. These small entrepreneurs can also opt to apply the normal VAT rules for distance sales.
Poland	PL	PLN 200,000	Nil	PLN 160,000	23%	M/Q	Arrivals PLN 4 million, Dispatches PLN 2 million	10 days	€10,000; up to this amount, the Polish taxpayer has the right not to register for VAT MOSS and to pay VAT at the rate of a given country	On October 29, 2020, the Ministry of Finance announced a draft amendment to the act on tax on goods and services, which is to enter into force on July 1, 2021. Legislative work is still in progress and the exact date of entry into force is unknown today. The changes under procedure result from the necessity to implement EU regulations on distance sales of goods, which provide for a number of changes regarding the method of paying VAT on goods and services in e-commerce.
Portugal	PT	Nil (€12,500 exemption for solo entrepreneurs)	Nil	€ 35,000	23%	M/Q	Arrivals €350,000, Dispatches €250,000	15 days	No	
Romania	RO	ROI 330,000	Nil	ROI 118,000	19%	M/Q/6M/A	Arrivals ROI 900,000, Dispatches ROI 900,000	15 days		
Slovakia	SK	€ 49,790	Nil	€ 35,000	20%	M/Q	Arrivals €200,000, Dispatches €400,000	15 days		
Slovenia	SI	€ 50,000	Nil	€ 35,000	22%	M/Q	Arrivals €140,000, Dispatches €220,000	15 days		
Spain	ES	Nil	Nil	Until 30.06.2021: €100,000 From 01.07.2021: € 10,000	21%	M/Q/A	Arrivals €400,000, Dispatches €400,000	12 days	From 01.07.2021: € 10,000	
Sweden	SE	SEK 30,000	Nil	SEK 320,000	25%	M/Q/A	Arrivals SEK 9 million, Dispatches SEK 4.5 million	13-16 days		

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