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| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Name** | **Country code** | **Standard VAT rate** | **VAT registration number format** | **VAT return filing** | **Non-resident VAT threshold** | **Website** |
| **Austria** | MwSt or UmSt | AT | 20% | U followed by eight digits all in one block | Electronically and monthly. Annual returns are due 30 June following the tax year | Nil | <http://english.bmf.gv.at/Ministry/_start.htm> |
| **Belgium** | TVA or BTW | BE | 21% | Ten digits (before 1/4/05 was nine digits, now with a prefixed 0) | Monthly or quarterly | Nil | <http://minfin.fgov.be/portail2/en/index.htm> |
| **Bulgaria** | DDS | BG | 20% | Nine or ten digits | Monthly | 50,000 BGN | <http://www.minfin.bg/en/> |
| **Croatia joined EU on 01/07/13** | VAT | HR | 25% | Eleven digits | Quarterly or monthly | Nil | <http://www.porezna-uprava.hr/en/porezi/v_poreza.asp?id=b01d1#1.1_VALUE_ADDED_TAX> |
| **Cyprus** | флА or VAT | CY | 19% | Eight digits followed by a letter. | Quarterly or monthly | 15,600 € | <http://www.mof.gov.cy/mof/customs/ced.nsf/DMLindex_en/DMLindex_en?OpenDocument> |
| **Czech Republic** | DPH | CZ | 21% | Eight, nine or ten digits. | Monthly or quarterly | Nil | <http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/en.html> |
| **Denmark** | MOMS | DK | 25% | Eight digits. | Quarterly or monthly if turnover exceeds € 26,000,000 | Nil | <http://www.skat.dk/SKAT.aspx?oId=1812700&vId=0> |
| **Estonia** | KM | EE | 20% | Nine digits. | Monthly | Nil | <http://www.emta.ee/?lang=en> |
| **Finland** | ALV | FI | 24% | Eight digits. | Monthly | Nil | <http://www.vero.fi/?language=ENG&domain=VERO_ENGLISH&path=488&article=&> |
| **France** | TVA | FR | 20% | Eleven characters with the first, second or third as a letter the rest being digits. I and O are not used. | Monthly, quarterly or annually | Nil | [http://www.finances.gouv.fr](http://www.finances.gouv.fr/) |
| **Germany** | MwSt or UmSt | DE | 19% | Nine digits. | Monthly or quarterly | Nil | <http://www.steuerliches-info-center.de/en/003_menu_links/004_LFINV/index.php><http://www.bundesfinanzministerium.de/nn_54/DE/BMF__Startseite/Service/Suche__en/node.html?__nnn=true> |
| **Greece** | FPA | EL | 23% | Eight or nine digits. | Monthly or quarterly | Nil | <http://www.gsis.gr/english/index.html> |
| **Hungary** | ÁFA | HU | 27% | Eight digits. | Monthly, quarterly or annually | Nil | <http://en.apeh.hu/> |
| **Ireland** | VAT | IE | 23% | Eight characters with the last or the last and second character being letters, the rest being digits. | Bi-monthly | Nil | <http://www.revenue.ie/en/index.html> |
| **Italy** | IVA | IT | 22% | Eleven digits. | Electronically and quarterly. Annual returns are due 31 July following the tax year | Nil | <http://www1.agenziaentrate.it/inglese/> |
| **Latvia** | PVN | LV | 21% | Between nine and eleven digits. | Monthly | Nil | <http://www.vid.gov.lv/default.aspx?hl=2> |
| **Lithuania** | PVM | LT | 21% | Nine or twelve digits. | Monthly, half yearly or annually | Nil | <http://www.vmi.lt/en/> |
| **Luxembourg** | TVA | LU | 17% (since 01/01/15) | Eight digits. | Monthly, quarterly or annually | Nil | <http://www.aed.public.lu/index.html> |
| **Malta** | VAT | MT | 18% | Eight digits. | Quarterly | Nil | <http://www.vat.gov.mt/default.asp?lang=en> |
| **Netherlands** | OB or BTW | NL | 21% | Nine digits followed by a three character suffix in the range B01 - B99 | Monthly, quarterly or annually | Nil | <http://www.belastingdienst.nl/english/> |
| **Poland** | PTU | PL | 23% | Ten digits. | Monthly or quarterly | Nil | <http://www.mf.gov.pl/?const=0&lang=en&PortalMF=57c210138c08b07ca7345d20427f18b8> |
| **Portugal** | IVA | PT | 23% | Nine digits. | Monthly or quarterly | Nil | <http://info.portaldasfinancas.gov.pt/pt/docs/Conteudos_1pagina/NEWS_Portuguese_Tax_System.htm> |
| **Romania** | TVA | RO | 24% | Ten digits. | Monthly or quarterly | Nil | <http://www.mfinante.ro/engl/index.jsp> |
| **Slovakia** | DPH | SK | 20% | Nine or ten digits. | Monthly or quarterly | Nil | <https://www.drsr.sk/drsr/english/> |
| **Slovenia** | DDV | SI | 22% | Eight digits. | Monthly or quarterly | Nil | <http://www.durs.gov.si/en/> |
| **Spain** | IVA | ES | 21% | Nine characters with the first, or the first and last character, being letters, the rest being digits. | Monthly or quarterly | Nil | [http://www.aeat.es](http://www.aeat.es/) |
| **Sweden** | MOMS | SE | 25% | Twelve digits. | Monthly, quarterly or on the income tax return in turnover below SEK1,000,000 | Nil | <http://www.skatteverket.se/otherlanguages/inenglish.4.3a2a542410ab40a421c80006827.html> |
| **United Kingdom** | VAT | GB | 20% | Nine digits. | Monthly, quarterly or annually | Nil (since 01/01/12) | <http://www.hmrc.gov.uk/vat/index.htm> |

**Updated January 2015**

**COURTESY OF**

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