



European VAT analysis

	Name	Country code	Standard VAT rate	VAT registration number format	VAT return filing	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	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	http://minfin.fgov.be/portail2/en/index.htm
Bulgaria	DDS	BG	20%	Nine or ten digits	Monthly	http://www.minfin.bg/en/
Cyprus	φλA or VAT	CY	17% (since 01/03/12)	Eight digits followed by a letter.	Quarterly or monthly	http://www.mof.gov.cy/mof/customs/ced.nsf/DMLindex_en/DMLindex_en?OpenDocument
Czech Republic	DPH	CZ	20%	Eight, nine or ten digits.	Monthly or quarterly	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	http://www.skat.dk/SKAT.aspx?old=1812700&vld=0
Estonia	KM	EE	20%	Nine digits.	Monthly	http://www.emta.ee/?lang=en
Finland	ALV	FI	23% (from 01/01/13 the rate will be 24%)	Eight digits.	Monthly	http://www.vero.fi/?language=ENG&domain=VERO_ENGLISH&path=488&article=&

France	TVA	FR	19.6% (proposal to increase the rate to 21.2% in 2012 has been put on hold)	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	http://www.finances.gouv.fr
Germany	MwSt or UmSt	DE	19%	Nine digits.	Monthly or quarterly	http://www.bundesfinanzministerium.de/nn_54/DE/BMF_Startseite/Service/Suche_en/node.html?_nnn=true
						http://www.steuerliches-info-center.de/en/003_menu_links/004_LFINV/index.php
Greece	FPA	EL	23%	Eight or nine digits.	Monthly or quarterly	http://www.gsis.gr/english/index.html
Hungary	ÁFA	HU	27% (since 01/01/12)	Eight digits.	Monthly, quarterly or annually	http://en.apeh.hu/
Ireland	VAT	IE	23% (since 01/01/12)	Eight characters with the last or the last and second character being letters, the rest being digits.	Bi-monthly	http://www.revenue.ie/en/index.html
Italy	IVA	IT	21% (since 17/09/11 with a further increase to 23% 01/07/13)	Eleven digits.	Electronically and quarterly. Annual returns are due 31 July following the tax year	http://www1.agenziaentrate.it/inglese/
Latvia	PVN	LV	22%	Between nine and eleven digits.	Monthly	http://www.vid.gov.lv/default.aspx?hl=2
Lithuania	PVM	LT	21%	Nine or twelve digits.	Monthly, half yearly or annually	http://www.vmi.lt/en/
Luxembourg	TVA	LU	15%	Eight digits.	Monthly, quarterly or annually	http://www.aed.public.lu/index.html

Malta	VAT	MT	18%	Eight digits.	Quarterly	http://www.vat.gov.mt/default.asp?lang=en
Netherlands	OB or BTW	NL	21% (since 01/10/12)	Nine digits followed by a three character suffix in the range B01 - B99	Monthly, quarterly or annually	http://www.belastingdienst.nl/english/
Poland	PTU	PL	23%	Ten digits.	Monthly or quarterly	http://www.mf.gov.pl/?const=0&lang=en&PortalMF=57c210138c08b07ca7345d20427f18b8
Portugal	IVA	PT	23%	Nine digits.	Monthly or quarterly	http://info.portaldasfinancas.gov.pt/pt/docs/Conteudos_1pagina/NEWS_Portuguese_Tax_System.htm
Romania	TVA	RO	24%	Ten digits.	Monthly or quarterly	http://www.mfinante.ro/eng/index.jsp
Slovakia	DPH	SK	20%	Nine or ten digits.	Monthly or quarterly	https://www.drser.sk/drser/english/
Slovenia	DDV	SI	20%	Eight digits.	Monthly or quarterly	http://www.durs.gov.si/en/
Spain	IVA	ES	21% (since 01/09/12)	Nine characters with the first, or the first and last character, being letters, the rest being digits.	Monthly or quarterly	http://www.aeat.es
Sweden	MOMS	SE	25%	Twelve digits.	Monthly, quarterly or on the income tax return in turnover below SEK1,000,000	http://www.skatteverket.se/otherlanguages/inenglish_4.3a2a542410ab40a421c80006827.html
United Kingdom	VAT	GB	20%	Nine digits.	Monthly, quarterly or annually	http://www.hmrc.gov.uk/vat/index.htm

Updated October 2012

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