

## ANNEX 1: THRESHOLDS (SEPTEMBER 2011)

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	13.318	1.140.000 CZK	46.570	1.000.000 CZK	40.851
Denmark	80.000 DKK	10.730	280.000 DKK	37.557	50.000 DKK	6.707
Germany	€2.500	-	€100.000	-	€7.500	-
Estonia	€0.226	-	€5.151	-	€5.978	-
Ireland	€1.000	-	€5.000	-	€7.500 or €7.500	-
Greece	€0.000	-	€5.000	-	€0.000 or €5.000	-
Spain	€0.000	-	€5.000	-	None	None
France	€0.000	-	€100.000	-	€1.500 or €2.600	-
Italy	€0.000	-	€100.000	-	€0.000	-
Cyprus	€0.251	-	€5.000	-	€5.600	-
Latvia	7.000 LVL	9.932	24.000 LVL	34.052	35.000 LVL	49.659
Lithuania	35.000 LTL	10.137	125.000 LTL	36.203	100.000 LTL	28.962
Luxembourg	€0.000	-	€100.000	-	€0.000	-
Hungary	2.500.000 HUF	9.164	8.800.000 HUF	32.257	5.000.000 HUF	18.328
Malta	€0.000	-	€5.000	-	€5.000 or €4.000 or €4.000	-
Netherlands	€0.000	-	€100.000	-	None	None
Austria	€1.000	-	€5.000	-	€0.000	-
Poland	50.000 PLN	12.592	160.000 PLN	40.293	150.000 PLN	37.774
Portugal	€0.000	-	€5.000	-	€0.000 or €2.500	-
Romania	34.000 RON	8.071	118.000 RON	28.012	119.000 RON	28.249
Slovenia	€0.000	-	€5.000	-	€5.000	-
Slovakia	€3.941,45	-	€5.000	-	€9.790	-
Finland	€0.000	-	€5.000	-	€5.500	-
Sweden	90.000 SEK	10.190	320.000 SEK	36.232	None	None
United Kingdom	70.000 GBP	81.843	70.000 GBP	81.843	70 000 GBP	81.843

<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.