

ANNEX 1: THRESHOLDS (MARCH 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 ¹ | | Threshold for application of the special scheme for distance selling ² | | Exemption for small enterprises ³ | |
|----------------|--|-----------------|---|-----------------|--|-----------------|
| | 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 | - | €10.000 or €5.000 | - |
| Spain | €0.000 | - | €5.000 | - | None | None |
| France | €0.000 | - | €100.000 | - | €9.000 or €2.000 or €4.600 | - |
| Italy | €0.000 | - | €100.000 | - | €30.000 | - |
| 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 | - | €30.000 | - |
| 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 | - | €2.000 | - |
| 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 |

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

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

³ 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.