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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
VAT and other turnover taxes

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VAT in the European Community

**APPLICATION IN THE MEMBER
AND ACCESSION STATES,
FACTS FOR USE BY
ADMINISTRATIONS/TRADERS
INFORMATION NETWORKS ETC....**

Note

This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.

The exchange rates used for the Accession Countries are those for the 1st October 2003, taken from the Official Journal of the European Union.

The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.

CYPRUS

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT (ADDRESS, TELEPHONE, FAX, E-MAIL)?

Foreign traders may obtain information at the following address:

Ministry of Finance
VAT Service-Headquarters
Corner of Karaoli and Afxentiou
1096, Nicosia

Fax: +357-22660484
Email: headquarters@vat.mof.gov.cy

Postal Address: VAT Service, Headquarters
1471, Nicosia
Cyprus

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION'S WEBSITE? WHAT SORT OF INFORMATION ON VAT DOES THE WEBSITE PROVIDE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS) AND IN WHAT LANGUAGES?

The address of the VAT website is: www.mof.gov.cy/ce

Information is available in Greek on:

- Mission of the VAT Service;
- Organizational Chart;
- General information: about us, history, locations, and Annual Report;
- Information for the Public;
- Information for Business;
- Legislation;
- News;
- Publications and more;
- Personnel Search;
- Cyprus and the EU; and
- Service Desk: circulars, forms, FreePhone, glossary, locations, public auctions, VAT Guide, VAT rates, and enquiries.

Some of this information is also available in English.

3. WHERE CAN ONE FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHAT LANGUAGES ARE THEY AVAILABLE?

VAT legislation is published in the Official Gazette of the Republic, which can be purchased from the Government Printing Office. It is also available on-line on the VAT website: www.mof.gov.cy/ce.

Currently, the legislation is only available in Greek.

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO REGISTER FOR VAT?

Foreign traders making taxable supplies in Cyprus must register in the following circumstances:

- If, at any time in the preceding twelve (12) months, the total value of their taxable supplies exceeds the Cyprus VAT registration threshold of CYP 9 000 (€15 399);
- If, at any time in the coming 30 days, the total value of their taxable supplies will exceed CYP 9 000 (€15 399);
- if they are established in another EU country and make distance sales to non-taxable persons in Cyprus, the value of which exceeds, at any time in a calendar year, CYP 20 000 (€34 220); or
- if they acquire goods in Cyprus from a trader registered in another Member State, the value of which exceeds, or is expected to exceed, CYP 6000 (€10 266) in a calendar year.

Foreign traders may also register voluntarily in the following circumstances:

- if they are carrying out taxable activities in Cyprus, but their threshold does not exceed the amounts mentioned above;
- if they are in business, and satisfy the Commissioner of VAT that they intend to carry out taxable activities;
- if they choose to make Cyprus the place of supply for their distance sales, when the value of such supplies does not exceed the amount of CYP 20 000 (€34 220) in a calendar year; or
- if they make, or intend to make, acquisitions in Cyprus, the value of which does not exceed the threshold of CYP 6 000 (€10 266) in a calendar year.

5. WHEN IS VAT REGISTRATION UNNECESSARY AS THE PURCHASER IS TAXABLE? CAN FOREIGN TRADERS REGISTER FOR VAT VOLUNTARILY IN SUCH CASES?

A foreign trader does not have to register for VAT purposes in the following cases:

- acquisitions for which the Cypriot purchaser would need to account for acquisition VAT; or
- services for which the reverse charge procedure applies.

The foreign trader may, however, register voluntarily in both cases.

6. WHOM MUST FOREIGN TRADERS CONTACT TO REGISTER FOR VAT (DETAILS ON AUTHORITY, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL)?

A foreign trader can obtain information about registering for VAT in Cyprus at the following address:

Ministry of Finance
VAT Service-Headquarters
Corner of M. Karaoli and Gr. Afxentiou
1096, Nicosia

Telefax Number: +357 22 660484
e-mail: : headquarters@vat.mof.gov.cy

Postal Address: VAT Service, Headquarters
1471, Nicosia
Cyprus

7. PLEASE DESCRIBE DETAILED PROCEDURES (INCLUDING DOCUMENTS REQUIRED) FOR ISSUING VAT REGISTRATION NUMBERS, SPECIFICALLY FOR FOREIGN TRADERS?

VAT identification numbers (VAT registration numbers) are issued by the local VAT Offices. A foreign trader who has a business establishment in Cyprus will need to complete a VAT Form 101, and submit it to the area VAT Office. There are four local VAT Offices, in Nicosia, Larnaca, Limassol and Paphos. Their addresses can be found in local phone books and on the VAT service internet site at the following address: www.mof.gov.cy/ce.

A foreign trader with no establishment in Cyprus may choose to register or to appoint an agent or VAT representative. In such cases the registration will be handled by the Local VAT Office of the area in which the agent or VAT Representative is established. The VAT representative will also need to submit a VAT Form 104 (Appointment of VAT Representative)

THRESHOLDS

8. WHAT THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH VAT DIRECTIVE?

The threshold for distance selling is CYP 20 000 (€34 220).

9. WHAT THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR PERSONS EXEMPT UNDER ARTICLE 28A(1)(A) OF THE SIXTH VAT DIRECTIVE?

The threshold for acquisitions is CYP 6 000 Cyprus Pounds (€10 266).

APPOINTMENT OF TAX REPRESENTATIVES BY NON-EU FOREIGN TRADERS

10. IN WHAT CASES DOES A TAX REPRESENTATIVE HAVE TO BE APPOINTED?

In cases where:

- a person is a taxable person in Cyprus or, without being a taxable person in Cyprus supplies goods or services in Cyprus without having a business or other permanent establishment in Cyprus;
- a person does not have any business establishment or other fixed establishment in Cyprus; or
- in the case of an individual, where they do not have their usual place of residence in Cyprus, and the country or place in which they have their business establishment is not part of a Member State and does not have an agreement similar to the mutual assistance arrangements in the EU.

In the above cases, the Commissioner of VAT in Cyprus may direct that person to appoint another person, referred to as "VAT representative" to act on their behalf in relation to VAT. The VAT Representative may be a legal person (ie. limited company)

11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

A VAT Representative can be:

- a natural person who has his permanent place of residence in Cyprus; or
- a legal person who has a business or fixed establishment in Cyprus.

As a condition of their appointment, they must not have defaulted on their tax obligations nor become insolvent. In the case of a legal person, the company must not have been wound up nor had a receiver appointed for its dissolution.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

The VAT Representative must:

- submit a Form VAT 104 within 30 days of their appointment as a VAT Representative (note: late submission of the form will result in administrative penalties); and
- keep the books and accounts of the taxable person they are representing in Cyprus, submit their tax returns, and notify any changes to their VAT particulars in the VAT Register.

The Representative is jointly and severally liable for compliance to the provisions of Cyprus VAT legislation.

A VAT Representative may terminate their appointment by notifying the Commissioner of VAT within 30 days of their appointment.

They are not guilty of any offence, except in so far as:

- they have consented to, or connived in, the commission of the offence by the taxable person represented; or
- the commission of the offence by the taxable person represented is attributable to any neglect on the part of the VAT Representative; or
- the offence consists of a contravention by the VAT Representative of an obligation which is imposed both on the VAT Representative and on the person represented.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER MEMBER STATE TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

If a trader is required by the Commissioner of VAT to appoint a VAT Representative and fails to do so, then the Commissioner of VAT may require them to provide security (bank guarantee) for the payment of any VAT which is, or may become, due.

14. IS A BANK GUARANTEE REQUIRED?

See answer to question 13 above.

APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU

15. CAN FOREIGN TRADERS ESTABLISHED IN THE EU APPOINT TAX REPRESENTATIVES?

A foreign trader established in the EU may, with the agreement of the Commissioner of VAT, appoint a VAT Representative or tax agent in the following cases:

- if they are a taxable person in Cyprus or, without being a taxable person in Cyprus supply goods or services in Cyprus;
- if they do not have any business establishment, or other fixed establishment, in Cyprus; or
- in the case of an individual, if their usual place of residence is not in Cyprus.

In the case of a VAT Representative, a VAT Form 104 should be submitted. In the case of a tax agent, the foreign trader must present an authorization under which the tax agent will act on their behalf. Such an agent is not jointly and severally liable, as in the case of a VAT Representative. However, they are expected to keep books and accounts, and to submit tax returns for the non-established taxable person.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

See the answer to question 15 above

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

See answer to question 12 above

18. ARE THERE SITUATIONS WHERE A BANK GUARANTEE IS REQUIRED?

No, there is no obligation to set up a bank guarantee.

INVOICES

19. WHAT ARE THE CONDITIONS GOVERNING THE ISSUE OF AN INVOICE?

A VAT invoice should be issued by a registered trader in Cyprus when they:

- make a taxable supply to another taxable person in Cyprus;
- make a taxable supply to a taxable person in another Member State;
- receive payment on account in relation to a supply they have made, or intend to make, to another taxable person from another Member State; or

- make distance sales

The invoice must be issued within 30 days of the date of the supply, and it should contain the following particulars:

- an identifying number;
- the time of the supply to which the VAT invoice relates;
- the date of the issue of the VAT invoice;
- the name, address and registration number of the supplier;
- the name and address of the person to whom the goods or services are supplied;
- the registration number, name and address of the tax representative;
- a description sufficient to identify the goods or services supplied;
- for each description: the quantity of the goods or extent of the services, the rate of VAT, and the amount payable, excluding VAT, expressed in Cyprus pounds;
- the total amount payable, excluding VAT;
- the rate of any cash discount offered;
- the total amount of VAT chargeable, expressed in Cyprus pounds; and
- the unit price.

In addition, when a registered person makes a supply to a person in another Member State, then, unless the Commissioner of VAT allows otherwise, the invoice should contain the following particulars:

- the letters “CY” as a prefix to the VAT registration number;
- the registration number of the customer, and their country prefix;
- the gross amount payable, excluding VAT;
- if the supply is in relation to a new means of transport, sufficient description to identify the new means of transport; and
- for each description, the quantity of goods or extent of the services, the rate of VAT (if it is a positive rate), and the amount payable, excluding VAT, expressed in Cyprus pounds.

RETAILERS INVOICES

A registered retailer is not required to provide a VAT invoice, except on the request of a customer who is a taxable person. In such an event, if the consideration for the supply does not exceed CYP 50 (€85), the VAT invoice only needs to contain the following particulars:

- the name, address and registration number of the retailer;
- the time of the supply;
- a description sufficient to identify the goods or services supplied;
- the total amount payable, including VAT; and
- for each rate of VAT chargeable, the total amount payable including VAT and the VAT rate applicable.

Retailers' invoices in the above cases should not contain any reference to an exempt supply.

20. ARE THERE EXEMPTIONS FROM THE OBLIGATION TO ISSUE AN INVOICE? IF SO, TO WHAT TYPES OF TRANSACTION DO THEY APPLY?

Invoices are not required when:

- supplying a non-taxable person;
- making a zero rated, or an exempt, supply;
- the transaction does not give the right to deduct VAT;
- the customer operates self-billing arrangements; and
- making a supply under the margin scheme, or the travel agents' scheme.

PERIODIC VAT RETURNS

21. IN WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

Every taxable person registered in the VAT Register is obliged to submit a tax return, even when there is no tax due. Failure to do so will result in administrative and other penalties.

22. AT WHAT INTERVALS ARE VAT RETURNS AND THE ASSOCIATED PAYMENTS TO BE MADE?

The standard VAT returns cover a three month period. They are submitted according to the category (stagger group) that the trader belongs to. There are three categories:

- **Category A:** Traders submit tax returns for the periods 1/01–31/03, 1/04–30/06, 1/07–30/09 and 1/10–31/12 of each year;
- **Category B:** Traders submit tax returns for the periods 1/02–30/04, 1/05–31/07, 1/08–31/10 and 1/11–31/01 of each year;
- **Category C:** Traders submit tax returns for the periods 1/03–31/05, 1/06–31/08, 1/09–30/11 and 1/12–28 or 29/02 of each year.

Some categories of taxable persons may, after gaining the approval of the Commissioner of VAT, apply for different tax periods.

In all cases, the tax return should be submitted, and any tax due paid, by the tenth day of the month after the end of the tax period.

23. DOES ANY SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR PARTICULAR CATEGORIES OF BUSINESSES? IF SO, PLEASE GIVE A DESCRIPTION.

Farmers who are registered in the Special Scheme for Farmers submit annual returns.

In addition, certain other categories of taxable persons may, after the approval of the Commissioner of VAT, submit monthly tax returns (ie. repayment traders, such as exporters).

24. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

VAT legislation provides for special schemes for retailers' supplies. Specifically, the Commissioner of VAT may permit the value of taxable supplies (other than zero-rated supplies) to be determined by a method agreed with that retailer, or by any method described in a published notice by the Commissioner for that purpose. A notice has been published providing for three Retail Schemes (Retail Scheme A, B and C).

All Retail Schemes require the retailer to keep a record of their daily gross takings (on a receipts basis).

- Scheme A applies to retailers whose supplies are liable either exclusively at the standard, or exclusively at the reduced VAT rate;
- Scheme B applies to retailers who make retail supplies at the standard, reduced and zero rate of VAT, and are able to separate their takings at the time of supply, according to each rate of VAT; and
- Scheme C may be used by retailers who supply goods liable at the standard, reduced or zero rate of VAT, and whose annual taxable turnover does not exceed CYP 70 000 (€119 771).

RECAPITULATIVE STATEMENTS

25. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?

Recapitulative statements must be submitted for each calendar quarter.

26. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?

No.

27. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC INVOICING AND ELECTRONIC RETURNS

28. IS ELECTRONIC INVOICING PERMITTED? IF SO, IN WHAT CIRCUMSTANCES AND USING WHAT PROCEDURES?

Electronic invoicing is allowed under Cyprus VAT legislation, provided the requisite particulars are recorded in a computer and transmitted by electronic means. The provisions of Council Directive 2001/115/EC on electronic invoicing have been fully incorporated in Cyprus VAT legislation

29. CAN VAT RETURNS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?

Companies will be able to submit VAT returns electronically in 2004. Electronic submission of VAT returns will be possible via the TAXISNET system.

TAXISNET includes the following:

- electronic submission of VAT returns and VIES statements using an online form (HTML Form);
- electronic submission of VAT returns and VIES statements using XML files;
- electronic submission of multiple VAT returns and VIES statements, using XML files, by authorized Accounting offices. It is possible to appoint an accountant to be responsible for submitting the return on behalf of the company. The accountant can be changed whenever the company wishes; and
- generation of statistical reports.

TAXISNET uses web-based technology. Some of the requirements are:

- registration and validation of user credentials by the VAT service;
- an Internet connection; and

- one of the following Internet Browsers:
 - Microsoft Internet Explorer 5.0 or higher
 - Netscape Communicator 4.7 or higher.

Applications to submit returns electronically should be made to the Cyprus VAT Service (e-mail: operations@vat.mof.gov.cy). Only citizens and businesses who are registered with the Cyprus VAT Service can submit VAT related returns electronically.

30. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?

Yes, see answer to question 29 above.

ADMINISTRATIVE REQUIREMENTS

31. DO YOU OPERATE A FLAT-RATE SCHEME AND, IF SO, TO WHOM DOES THE SCHEME APPLY?

As of 31 January 2003, a flat rate scheme for farmers was introduced in Cyprus. Those farmers who carry out activities set out in Annexes A and B of the Sixth VAT Directive may apply for a repayment based on a flat rate set at (5%) on non-retail sales of farmers' own produce.

Farmers who elect to use the Special Scheme for Farmers are registered in the Register of the Special Scheme for Farmers, which is kept by the Commissioner of VAT. Those registered in this Register may not register in the VAT Register, and vice versa. However, it is possible to transfer from the Special Scheme to the scheme of taxable persons, and vice versa, by submitting an application to the Commissioner within the first thirty days of each year.

32. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS APART FROM THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION

Those who carry out any taxable activities, but whose taxable turnover does not exceed CYP 9 000 (€15 399) annually, are not required to register for VAT in Cyprus or abide by any of the obligations for VAT. However, they are required to keep, for a period of seven (7) years, any invoices or receipts issued to them, or by them, in relation to their business supplies. They may also register voluntarily in the VAT Register, in which case they will have all of the obligations of taxable persons.

33. IN WHAT LANGUAGES ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE?

Both VAT Returns and Recapitulative statements are only available in Greek.

RIGHT OF DEDUCTION

34. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT TO DEDUCT?

There is no right to deduct VAT for the following categories:

- goods and services for private use;
- goods and services supplied to a taxable person for use in another person's business;
- goods and services supplied to the business of the taxable person, to be used for other purposes;
- business entertainment expenses, unless supplied to employees of the taxable person or, if the taxable person is a body corporate, to its directors or to persons otherwise engaged in its management;
- supply, importation or hire of a motor car (saloon car), except when: hired with the services of a driver, for the purpose of carrying passengers; for self-hire purposes; used as an instruction vehicle; or purchased for the purpose of being resold. A motor car is any motor vehicle of a kind normally used on public roads, which has three or more wheels and is constructed or adapted solely or mainly for carrying up to nine passengers;
- goods supplied under the second hands goods scheme; and
- services supplied within the travel agents margin scheme.

35. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT TO DEDUCT? WHAT IS THE % AGE?

There is a partial right to deduct goods used for both business and non-business activities, by a method decided by the taxable person and agreed with the Commissioner of VAT.

Input tax on exempt supplies, where the supplier makes both taxable and exempt supplies, cannot be deducted unless they fall within the de minimis rule which provides that input tax on exempt supplies is refundable if:

- the input tax does not exceed CYP 100 (€171) per month; and
- the input tax does not exceed 50% of the input tax of the taxable person for a tax period.

ANNEX 1: THRESHOLDS

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	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary						35.000
Malta		10.000		35.000		37.000 ⁴ 24.300 ⁴ 14.600 ⁴

¹ See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

² See Article 28b, (2) of Directive 77/388/EEC, as amended.

³ See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

⁴ €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland						10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	55.000 GBP	86.112	70.000 GBP	109.598	55 000 GBP	86.112

ANNEX 2: VAT IDENTIFICATION NUMBER

- BE** le numéro d'identification à la taxe sur la valeur ajoutée
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado

ANNEX 2: VAT IDENTIFICATION NUMBER

- SI** identifikacijska številka za DDV
- SK** identifikačné číslo pre daň (IČ DPH)
- FI** arvonlisäverorekisteröintinumero
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- GB** value added tax (VAT) registration no.

ANNEX 3: ABBREVIATIONS

	COUNTRY	CURRENCY
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP