



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

Brussels, 9 February 2004
TAXUD/C/3/ID D(2003)

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.

SLOVAK REPUBLIC

TABLE OF CONTENTS

GENERAL INFORMATION	3
VAT REGISTRATION OF FOREIGN TRADERS	4
THRESHOLDS	5
APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU STATES	5
APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU	6
INVOICING	6
PERIODIC VAT RETURNS	11
RECAPITULATIVE STATEMENTS	12
ELECTRONIC INVOICING AND ELECTRONIC RETURNS	12
ADMINISTRATIVE REQUIREMENTS	13
RIGHT OF DEDUCTION	13
ANNEX 1: THRESHOLDS	15
ANNEX 2: VAT IDENTIFICATION NUMBER.....	17
ANNEX 3: ABBREVIATIONS.....	19

GENERAL INFORMATION

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

Tax Office Bratislava I
Radlinského 37
P.O.Box 89
817 89 Bratislava 15
SLOVAKIA

Tel. +421 2 5737 8111
Fax: +421 2 5244 2181

Tax Directorate of the SLOVAK REPUBLIC
Department of TAX LEGISLATION
Indirect Taxes Unit
Nová str. 13
975 04 Banská Bystrica
SLOVAKIA

Tel. +421 48 449 1111
Fax: +421 48 413 6015

Information on the Slovak VAT system can be found at the website of the Ministry of Finance: www.finance.gov.sk, and at the website of the Slovak Tax Directorate: www.drsr.sk

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 Slovak Tax Administration's website is: www.drsr.sk

This website contains basic information about the current VAT system, information about the changes that will come into effect on 1 January 2004, brochures, leaflets, documents and legislation.

Information is available in Slovak and English.

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

The VAT Act can be found at: www.zbierka.sk, and at the website of the Slovak Ministry of Finance: www.finance.gov.sk. It is only available in Slovak.

VAT REGISTRATION OF FOREIGN TRADERS

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

A foreign person with no residence, place of business or branch in the Slovak Republic, must submit a registration application at the Tax office Bratislava I (Tax office Bratislava I, Radlinského 37, P.O.Box 89, 817 89 Bratislava 15, SLOVAKIA) if this foreign person starts performing activities in the Slovak Republic that are subject to VAT.

Foreign persons must also submit a registration application at the Tax office Bratislava I if they are identified for taxation purposes in another Member State and supply goods (in the form of distance selling) to the Slovak Republic, if the value of goods delivered in a calendar year exceeds €35 000.

Foreign persons can voluntarily submit a registration application at the Tax office Bratislava I if they are identified for taxation purposes in another Member State and supply goods in the form of distance selling to the Slovak Republic, if the value of goods delivered in a calendar year does not exceed €35 000.

Foreign persons must also submit a registration application at the Tax office Bratislava I, if they supply goods to the Slovak Republic that are subject to excise taxes in the form of distance selling to natural persons for their private consumption.

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

This regulation is not introduced in the Draft of the VAT Act that will come into effect on 1 May 2004.

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

Foreign traders should contact:

Tax Office Bratislava I
Radlinského 37
P.O.Box 89
817 89 Bratislava 15
SLOVAKIA

Tel. +421 2 5737 8111
Fax: +421 2 5244 2181

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

The foreign trader must file a registration application at the Tax Office Bratislava 1. This Tax Office will then issue the Certificate of VAT Registration and assign a VAT Identification Number. The date on the Certificate will be the date that the foreign trader becomes liable to pay VAT.

Other required information should be provided in the Annex of the Registration (e.g. information about the business activity, a copy of the Business Register abstract, copies of contracts, invoices, etc).

THRESHOLDS

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

€35 000

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?

€10 000

APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU STATES

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

The appointment of tax representatives for traders established outside the EU is not determined in legislation.

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

Currently the Act on Administration of Taxes and Fees stipulates common rules for the representation of both domestic and foreign persons who are not able to act personally in tax proceedings. A tax representative acts within the scope of the power of representation, which is granted either in written form with a certified signature, or recorded orally at a tax office.

If the scope of the power of representation is not specified exactly, this power of representation is considered to be general.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Rights and obligations are not set in legislation.

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

Not determined by legislation.

14. IS A BANK GUARANTEE REQUIRED?

No

APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU

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

Yes

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

See answer to question 11.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Not determined by legislation.

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

No

INVOICING

19. RULES ABOUT INVOICING

a) Where can the relevant rules (Laws, regulations, instructions, guidelines...) be found?

National legal provisions related to taxes and accounting are published in the Collection of Laws and at web pages www.finance.gov.sk and www.zbierka.sk in Slovak language.

Invoicing rules are not regulated by a separate law or other provision. According to the Accounting Act, the invoice is an accounting document, which is defined as an accounting record. An invoice is therefore accounting record, which can have paper or

technical (electronic) form. The VAT Act, in which the Council Directives regulating the VAT area should be transposed, is not approved yet.

- b) In case the office referred to in the first part of the vademecum is not competent to provide information on national invoicing rules, please indicate the name, address, telephone number and email address of the competent office.**

20. ISSUANCE OF INVOICES

- a) Cases where an invoice needs to be issued:**

Is an invoice to be issued only in cases referred to in Article 22 paragraph 3 point a) (supplies made by taxable persons to other taxable persons or non-taxable legal persons, distance sales and sales of new means of transport and payments on account) or also in other cases? If so, in which cases and under which specific rules?

A draft VAT Act amends an obligation to issue invoices only in connection with cases covered by Article 22, section 3 letter a) of the 6th Directive.

Is there an exemption from the obligation to issue invoices in specific situations (such as exempt or zero-rated supplies)?

Yes. It is proposed that the VAT payer should not be obliged to issue an invoice for VAT purposes if goods or a service is being delivered exempt from VAT and without right for deduction.

- b) What are the rules on corrective invoices (credit / debit notes)?**

When correcting the tax base, the tax payer issues a document on correction of the tax base. Every document changing or amending the original invoice, and explicitly related to this invoice, is considered as the invoice. Such invoices (documents on correction of the tax base) must, as well as obligatory data, contain the serial number of the original invoice.

According to the Accounting Act, an accounting unit is obliged to correct the accounting record (invoice) immediately after finding that the accounting record is incomplete, indemonstrable, incorrect or incomprehensible. Correction must be done such a way that it will be possible to determine: a responsible person, who made a correction, the date of correction, and the content of the corrected accounting record before correction and after correction. The correction cannot cause incompleteness, incomprehension or confusion.

- c) What is the time limit for issuing invoices?**

In cases of delivery of goods or a service in Slovakia, invoices are to be issued within 15 days from the date of tax liability. Tax liability arises on the day of delivery of the goods or service, or on the day that payment is received, if the payment is received before delivery of the goods or service. On delivery of goods or services to another Member State, the invoice is issued during the same period: within 15 days from delivery of goods or service, or from the date of payment reception.

- d) What are the rules for summary invoicing?**

For several deliveries of the same type of goods or services, or for more payments received before delivery of goods or service, it will be possible to issue a summary invoice, which can cover a maximum period of one calendar month. Summary invoices must be issued within 15 days from the end of calendar month.

e) What are the conditions imposed on self-billing?

Invoices can be issued by the customer on behalf of and on the account of the tax payer delivering the goods or service, provided that there is a written agreement on the issuing of invoices. This agreement must contain conditions to be fulfilled so that the supplier accepts invoices issued by the customer. The tax payer, delivering the goods or service, is responsible for the correctness of the data in the invoice.

f) Is there any specific rule in relation to outsourcing of invoices to a person who is established outside the EU?

There is no such a rule.

21. CONTENT OF INVOICES

a) Is the VAT number of the customer to be mentioned in all cases or only in relation to intra-Community supplies of goods and situations in which the customer is the person liable to pay the VAT on the supply of the goods or the services (supplies referred to in the 4th indent of Article 22 paragraph 3 point b)?

It is proposed that the VAT Identification Number of the recipient of the goods is noted on every invoice, thus also in case of delivery of goods or service inland.

b) Is there any specific rule concerning the number which needs to be mentioned (VAT or tax number)? If so, please specify the rules.

All persons, after fulfilling their registration obligations for VAT purposes, will be given a VAT Identification Number in accordance with Article 22 (1) c, of the 6th Directive.

c) Any other specific rules in relation to the content of the invoice.

The requirements of an accounting document, such as an invoice, are set in the Accounting Act. According to this regulation the accounting document (e.g. invoice) is a verifiable accounting record, which has to contain:

- a) the name of the accounting document (e.g.: invoice, delivery note, bank account statement, etc);
- b) the content of accounting cases and designation of its participants (e.g. delivery of goods or service. Designation of participants has to be in accordance with the Trade Register record or with the Small Business Licence);
- c) financial amount or information on price per unit and volume;
- d) the date of issue of the accounting document (e.g. invoice);
- e) date of accounting case realisation, if it is not the same as date of issue;

- f) the signature of a person responsible for accounting cases in the accounting unit and signature of a person responsible for accounting. The signature means personal signature, or similar verifiable signature in technical form replacing personal signature. Both forms are considered equal.

In cases where the accounting document (invoice) is produced in other than the official language, it must fulfil the condition of understandability. This means that it must unequivocally determine the content of the accounting case.

22. ELECTRONIC INVOICING

- a) As regards invoices sent with advanced electronic signatures, is it obligatory to use qualified certificated and secure-signature-creation devices? If so, please give details.**

Invoices can be issued in paper form or, with the customer's approval, electronically. Invoices issued electronically must contain a certified electronic signature, according to the Act No. 215/2002 Coll. on Electronic Signature.

Transfer of the invoice has to be verifiable according to the Accounting Act, and at the moment of its delivery for transfer it has to contain a signature.

The accounting unit has to secure transfer of the accounting document against abuse, damage or destruction, i.e. software has to be secured in such a way that no retrogressive input is possible.

- b) As regards invoices sent by electronic data interchange, is an additional summary document on paper obligatory? If so, please give details about its content and procedure.**

Any accounting record, thus also invoices sent in electronic form, has to enable transfer to paper form. Transfer to paper form is not required for electronic signature. Transfer from electronic to paper form and vice versa has to be secured in such a way that the content of the accounting record in a new form is identical to the accounting document in the original form. This obligation is considered fulfilled when the accounting unit submits the accounting record in its original and new form, and the content is identical, or it is demonstrated in another way that is not questioned by either person working with the record.

- c) Do you allow invoices issued pursuant to Article 22 paragraph 3 point c) 3rd subparagraph ("by using any other electronic means")? If so, under which conditions and formalities?**

This provision was not included in draft law.

- d) Is prior notification to the tax administration before using electronic invoicing an obligation? If so, what are the specific rules?**

On the basis of valid regulations, the accounting unit is not required to announce the use of electronic invoicing.

e) Any other specific rule in relation to electronic invoicing.

In the current period, a draft “Act on Electronic Trade” has been submitted to the Parliament.

23. STORAGE OF INVOICES

a) What are the rules on the place of storage of invoices?

A provision regulating this area should be included in the new Act on Administration of Taxes, but the draft is still not available.

b) Is prior notification of invoices stored in another country an obligation? If so, please specify.

A provision regulating this area should be included in the new Act on Administration of Taxes, but the draft is still not available.

c) What is the obligatory storage period for invoices?

According to the draft VAT Act, it is proposed that the period for storage of invoices is 10 years following the year in question.

According to the Accounting Act, the storage period for accounting documents, such as invoices, is 5 years following the year in which they were last used.

d) What are the specific rules on storage form and possible conversions?

Persons who are obliged to store invoices must guarantee the credibility of origin, intact content and invoice legibility during the whole storage period. Electronic invoices have to be readable during the whole storage period and cannot be changed.

e) Any other specific rule in relation to invoices storage.

Invoices storage and protection is regulated by the Accounting Act. The accounting unit is obliged to provide protection of accounting documents against loss, destruction or damage. Accounting documentation in technical form has to be secured against unauthorised access and manipulation.

Accounting documents subject to tax proceedings, administrative proceedings, penal proceedings, civil judicial proceedings or other proceedings, that have not ended, are stored by the end of the accounting period following the accounting period in which the examination period expired.

Handling the accounting documentation is regulated by the general archiving provisions.

24. SIMPLIFIED INVOICES: WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 22 PARAGRAPH 9 POINT D) AND WHAT ARE THE SPECIFIC RULES?

A travel ticket is treated like the invoice if it is issued by the operator of mass personal transportation, who is a VAT payer, and if the travel ticket contains his business name, date of issue and price including VAT.

If the price of goods or services, including VAT, does not exceed 50,000 Slovak crowns, a receipt issued by an electronic cash register is considered to be an invoice. This receipt must contain the name and address of seat, place of business activities, or place of establishment, or a permanent residence of the recipient of the goods and his VAT identification number, if it has been issued.

PERIODIC VAT RETURNS

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

The VAT payer is obliged to file a VAT return, and pay the tax due, within 25 days of the end of the taxation period.

Those foreign VAT payers identified in the answer to question 4 do not have to file a VAT return if no tax liability, or claim for VAT refunds, have emerged during the taxation period

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

The VAT payer must file a VAT return, and pay the tax due, within 25 days after the end of the taxation period. As a general rule, the taxation period is one calendar month. However if, during the previous calendar year, the VAT payer's turnover was under 10 million Slovak crowns (SKK) (€242,277), the taxation period is a calendar quarter.

27. 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.

When someone who is not the VAT payer is liable to pay the tax, they are obliged to file a VAT return, and pay the tax due, within 25 days after the end of calendar month.

When a person purchases a new means of transport from another Member State, they must attach the officially authenticated copy of the purchase document to the VAT return. A non-VAT payer who occasionally delivers new means of transport can apply for a VAT refund in their VAT return. The right of refund can only be applied in the month in which the new means of transport was delivered.

- 28. 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?**

No

RECAPITULATIVE STATEMENTS

- 29. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

The VAT payer, who supplied goods to another Member State to someone identified for tax purposes in another Member State, must file a recapitulative statement for the calendar quarter within 30 days of the end of the calendar quarter.

- 30. 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.

- 31. 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

- 32. IS ELECTRONIC INVOICING PERMITTED? IF SO, IN WHAT CIRCUMSTANCES AND USING WHAT PROCEDURES?**

Electronic invoicing is permitted with the approval of the customer. Electronically issued invoices must contain a guaranteed electronic signature according to the Act on Electronic Signature.

Electronic invoicing requires the approval of the Certification Authority and the Act on Electronic Signature.

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

It is expected that, after 1 January 2004, it will be possible to file VAT returns electronically via the Internet.

To submit VAT returns electronically, taxpayers should register with the relevant local tax offices.

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

A bill of the VAT Act contains the possibility of filing recapitulative statements electronically.

ADMINISTRATIVE REQUIREMENTS

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

No.

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

No.

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

It is expected that the forms will be available on the Internet in the Slovak language, and possibly translated into English as well.

RIGHT OF DEDUCTION

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

There is no right of deduction for the following goods and services:

- purchase and rental of a personal car;
- purchase of equipment for a personal car, including its installation;
- purchase of goods and services for catering purposes;
- catering and accommodation services, being the travel costs of the payer; and
- purchase of returnable bottles, with the exception of returnable bottles which are sold from inland (Slovak Republic) to another Member State, or exported to a third country.

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

No partial deduction is possible.

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		10.000		35.000		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		35.000		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	56.000 GBP	87.678	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