

VAT registration thresholds	
Country	VAT threshold
Austria	€35,000
Belgium	€25,000
Bulgaria	BGN 50, 000
Croatia	HRK 300,000
Cyprus	€15,600
Czech Republic	CZK 1 million
Denmark	DKK 50,000
Estonia	€40,000
Finland	€10,000
France	Goods €82,800; Services €33,200
Germany	€22,000
Greece	€10,000
Hungary	HUF 8 million
Ireland	Goods €75,000; Services €37,500
Italy	€65,000
Latvia	€40,000
Lithuania	€45,000
Luxembourg	€30,000
Malta	€35,000, €24,000 or €14,000
Netherlands	Nil
Norway (non-EU)	NOK 50,000
Poland	PLN 200,000
Portugal	€12,500
Romania	ROL 220,000
Slovakia	€49,790
Slovenia	€50,000

Spain	Nil
Sweden	SEK 30,000
Switzerland (non-EU)	CHF 100,000
United Kingdom (non-EU)	£85,000