

VAT Registration thresholds in Europe

Update November 16, 2021

Disclaimer: List may not be complete yet and will be further completed

Country	Threshold in EUR or equivalent in EUR	Threshold in local currency/other comments	Link
Albania	16.000	ALL 2 million. ALL 10 million as of 2021.	Link
Austria	35.000	No threshold for Non-resident businesses.	Link
Belgium	25.000		
Bosnia and Herzegovina	25.600	BAM 50,000	
Bulgaria	0	Since Jan 1, 2020	Link
Croatia	40.000	HRK 300,000. Increase to 45KEUR???	Link
Cyprus	15.600		
Czech Republic	37.000	CZK 1 million	
Denmark	6.700	DKK 50,000	
Estonia	40.000		
Finland	10.000	Increase to 15KEUR?	Link
France	85.800	Turnover previous year - supplies of goods or the provision of hotel accommodation and food and drink in restaurants	
	34.400	Services other than the provision of hotel accommodation and food and drink in restaurants and other than the services of lawyers, writers and artists	
	44.500	Services rendered by lawyers, writers and artists acting as such	
	18.300	Lawyers, writers and artists from services that do not form part of their professional status	
Germany	22.000		
Greece	10.000		
Hungary	47.600	HUF 12 million	
Ireland	75.000	If turnover is at least 90% for goods	
	37.500	Services	
Italy	65.000		
Kazakhstan	150.000	KZT 75.75 million (MCI 30,000)	
Kosovo	30.000		
Latvia	40.000	Derogation confirmed by the EU in 2020	Link
Lithuania	45.000		
Luxembourg	30.000	35KEUR as of 2021????	Link
Macedonia	32.000	MKD 2 million	
Malta	20.000	Exceptions possible. Derogation approved by the EU in 2020.	Link
Montenegro	18.000		

Netherlands	20.000		
Norway	5.000	NOK 50,000	
Poland	44.000	PLN 200,000	
Portugal	12.500		
Romania	88.500	RON 300,000. Derogation confirmed by the EU in 2020	Link
Russia	28.250	RUB 2 million	
Serbia	68.100	RSD 8 million	
Slovak Republic	49.790		
Slovenia	50.000		
Spain	0		
Sweden	2.800	SEK 30,000	
Switzerland	90.750	CHF 100,000	
Turkey	0		
Ukraine	30.000	UAH 1 million	
United Kingdom	94.000	GBP 85,000	

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