


























Distance selling EU thresholds and VAT rates

Apr 2019

Which VAT do I have to pay?

1. Under threshold → You owe VAT to your home state
2. Over threshold → You owe VAT to your customer's state

Thresholds chart

Country	Threshold	VAT rate	Country	Threshold	VAT rate
 Austria	€35,000	20%	 Latvia	€35,000	21%
 Belgium	€35,000	21%	 Lithuania	€35,000	21%
 Bulgaria	BGN 70,000	20%	 Luxembourg	€100,000	17%
 Croatia	HRK 270,000	25%	 Malta	€35,000	18%
 Cyprus	€35,000	19%	 Netherlands	€100,000	21%
 Czech Republic	CZK 1,140,000	21%	 Norway	N/A	25%
 Denmark	DKK 280,000	25%	 Poland	PLN 160,000	23%
 Estonia	€35,000	20%	 Portugal	€35,000	23%
 Finland	€35,000	24%	 Romania	RON 118,000	19%
 France	€35,000	20%	 Slovakia	€35,000	20%
 Germany	€100,000	19%	 Slovenia	€35,000	22%
 Greece	€35,000	24%	 Spain	€35,000	21%
 Hungary	HUF 8,800,000	27%	 Sweden	SEK 320,000	25%
 Ireland	€35,000	23%	 Switzerland	N/A	8%
 Italy	€35,000	22%	 United Kingdom	£70,000	20%

This is an extra resource to go with the original article
[Distance selling in the EU: how to do it right](#)