

Appendix 5– Filing periodicity for a VAT return per Member State (main rules and derogations; exceptional and special derogations not included)

Source: www.globalvatonline.pwc.com, August 2012

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M1	Bi-M ²	Q ³	A4	Summa rising annual VAT Return	Other:		Micro Enterprises ⁵ ≤ EUR 2 million annual turnover	Small and Medium Enterprises ⁶ > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises ⁷ > EUR 50 million annual turnover
Austria	X		X		X		Q can be opted for if annual turnover of the previous calendar year is below EUR 100,000	M Optional Q ≤ EUR 100,000	M	M
Belgium	X		X				Q can be opted for if annual turnover is below EUR 1,000,000 and the annual intra-Community supplies of goods are below EUR 400,000	M Optional Q ≤ EUR 1,000,000 and IC supplies ≤ EUR 400,000	M	M
Bulgaria	X							M	M	M
Cyprus	X		X				Normally Q, M can be allowed or imposed	Q	Q	Q

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Czech Republic	X		X				For established taxable persons, Q when turnover is lower than CZK 10 million (EUR 385,000 approx.), but option for M if turnover during the preceding year is > EUR 77,000 & < EUR 385,000. For non-established, Q tax period	Q < EUR 385,000 (established) Optional M, > EUR 77,000 & < EUR 385,000 (established) M ≥ EUR 385,000 (established) Q (non-established)	M (established) Q (non-established)	M (established) Q (non-established)
Denmark	X		X			Bi-A ⁸	Q if annual turnover does not exceed DKK 15,000,000 (EUR 2,000,000 approx.) Bi-A if annual turnover does not exceed DKK 1,000,000 (EUR 134,000 approx.)	Bi-A ≤ EUR 134,000 Q ≤ EUR 2,000,000	M	M

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Estonia	X					On the basis of a substantiated request by a taxable person, the director of the local office of the Tax Board may allow a person to use a longer VAT accounting period, providing the longer period is made up of whole calendar months.		M	M	M
Finland	X		X	X			Optional Q if annual turnover is between EUR 25,001 and EUR 50,000 Optional A if annual turnover does not exceed EUR 25,000	M Optional Q ≥ EUR 25,001 & ≤ EUR 50,000 Optional A ≤ EUR 25,000	M	M

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
France	X		X	X			Q can be opted for if annual (net) VAT amount does not exceed EUR 4,000* A for very small businesses or those having no net VAT to declare	M Optional Q ≤ EUR 4,000* A (depending on conditions)	M Optional Q ≤ EUR 4,000*	M Optional Q ≤ EUR 4,000*
Germany	X		X	X	X		Preliminary VAT returns have to be filed M where (net) VAT due in previous calendar year exceeded amount of EUR 7,500* (and also in the first two years after registering for VAT) Q if (net) VAT due in previous calendar year is lower than EUR 7,500**; If allowed, A if (net) VAT due in previous calendar year did not exceed amount of EUR 1,000***.	Q < EUR 7,500** M ≥ EUR 7,500* Optional A < EUR 1,000***	Q < EUR 7,500** M ≥ EUR 7,500* Optional A < EUR 1,000***	Q < EUR 7,500** M ≥ EUR 7,500* Optional A < EUR 1,000***

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Greece	X		X		X		M for taxable persons maintaining double-entry bookkeeping Q for taxable persons maintaining single-entry bookkeeping or a purchase book and non-established taxable persons registered for VAT in Greece	Q (single-entry bookkeeping) M Q (non-established)	M Q (non-established)	M Q (non-established)
Hungary	X		X	X			M when sum payable VAT minus deductible VAT reported in second year preceding the calendar year reached HUF 1,000,000 (EUR 3,600* approx.), or if opted for (and approved) when normally Q filing. A under threshold of HUF 250,000 (EUR 900** approx.) as calculated above, but when performing intra-Community transactions minimum Q filing. In case of A filing, Q filing optional (if approved).	Q < EUR 3,600* (optional M) M ≥ EUR 3,600* A < EUR 900** (optional Q)	Q < EUR 3,600* (optional M) M ≥ EUR 3,600* A < EUR 900** (optional Q)	Q < EUR 3,600* (optional M) M ≥ EUR 3,600* A < EUR 900** (optional Q)

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Ireland	X	X		X		Bi-A/Tri-A ⁹	M possible when in permanent repayment situation (if approved) Optional Bi-A if yearly (net) VAT liability is EUR 3,000* or less Optional Tri-A if yearly (net) VAT liability is more than EUR 3,000 and up to EUR 14,000** Businesses with low turnover or which pay their VAT liability by direct debit payments can file annual VAT returns (if approved)	Bi-M Optional Bi-A ≤ EUR 3,000* Optional Tri-A > EUR 3,000 & ≤ EUR 14,000**	Bi-M Optional Bi-A ≤ EUR 3,000* Optional Tri-A > EUR 3,000 & ≤ EUR 14,000**	Bi-M Optional Bi-A ≤ EUR 3,000* Optional Tri-A > EUR 3,000 & ≤ EUR 14,000**
Italy				X				A	A	A

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summarising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Latvia	X		X				<p>M if intra-Community supplies or acquisitions of goods or annual turnover taxable supplies in previous year exceeds LVL 35,000 (EUR 50,000 approx.)</p> <p>Q if the annual turnover of taxable supplies in the previous years was EUR 15,000 or more but less than EUR 50,000</p> <p>Bi-A if taxable supplies previous year did not exceed LVL 10,000 (EUR 15,000 approx.)</p>	<p>M > EUR 50,000</p> <p>Q > EUR 15,000 & ≤ EUR 50,000</p> <p>Bi-A ≤ EUR 15,000</p>	M	M
Lithuania	X						<p>Bi-A can be opted for if annual turnover of its preceding year does not exceed LTL 200,000 (EUR 58,000 approx.)</p>	<p>M</p> <p>Optional Bi-A ≤ EUR 58,000</p>	M	M

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Luxembourg	X		X	X	X		A if annual turnover is less or equal to EUR 112,000 Q if annual turnover exceeds EUR 112,000 M if annual turnover exceeds EUR 620,000	A ≤ EUR 112,000 Q > EUR 112,000 & ≤ EUR 620,000 M > EUR 620,000	M	M
Malta					X	Tri-M ¹⁰	Commissioner of VAT has full discretion in allocating shorter or longer tax periods	Tri-M	Tri-M	Tri-M
The Netherlands	X		X	X			Optional M Optional A if payable VAT balance does not exceed EUR 1,883** a year	Q Optional M Optional A ≤ EUR 1,883**	Q Optional M Optional A ≤ EUR 1,883**	Q Optional M Optional A ≤ EUR 1,883**

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Poland	X		X				Q possible, but monthly prepayments. Q possible without prepayments for small taxpayers with annual turnover below EUR 1,200,000	Q M	Q M	Q M
Portugal	X		X		X		Q if annual turnover is less than EUR 650,000	Q < EUR 650,000 M ≥ EUR 650,000	M	M
Romania	X		X				Q if annual turnover does not exceed EUR 100,000	M Q ≤ EUR 100.000	M	M
Slovak Republic	X		X				Q if the turnover is less than EUR 331,939.19 in the previous calendar year	M Q < EUR 331,939.19	M	M
Slovenia	X		X				M for non-established taxable persons. M for established taxable persons: either filing recapitulative statements, or if the transactions exceeded EUR 210,000 in the previous year, or for recently established taxable persons in the first year	M (non-established) M (established) > EUR 210,000 Q (established) ≤ EUR 210,000	M	M

Member State	Periodicity VAT Return						Thresholds	Periodicity applied to the size of the company (based on turnover) where it is VAT registered		
	M	Bi-M	Q	A	Summa rising annual VAT Return	Other:		Micro Enterprises ≤ EUR 2 million annual turnover	Small and Medium Enterprises > EUR 2 million turnover & ≤ EUR 50 million annual turnover	Large Enterprises > EUR 50 million annual turnover
Spain	X		X		X		M where annual turnover exceeds EUR 6,010,121.04	Q	Q ≤ EUR 6,010,121.04 M > EUR 6,010,121.04	M
Sweden	X		X	X			M if annual taxable turnover exceeds SEK 40,000,000 (approx. EUR 4,000,000). Companies can opt to submit M VAT returns after notifying the tax agency. Established companies can file A if taxable turnover is less than SEK 1,000,000 (approx. EUR 100,000)	Q (optional M) Optional A < EUR 100,000 (established)	Q < EUR 4,000,000 (optional M) M ≥ EUR 4,000,000	M
UK	X			X		Tri-M	Optional M if regularly in a VAT receiving position Optional A if VAT turnover in the coming year is less than £ 1,350,000 (approx. EUR 1,700,000)	Tri-M Optional A < EUR 1,700,000	Tri-M	Tri-M



Legend

1	M	Monthly
2	Bi-M	Bi-monthly (2 months)
3	Q	Calendar Quarter
4	Y	Yearly
5	Micro Enterprise	< 10 employees, ≤ EUR 2 million turnover, ≤ EUR 2 million total balance sheet
6	SME	< 250 employees, ≤ EUR 50 million turnover, ≤ EUR 43 million total balance sheet
7	Large	≥ 250 employees, > EUR 50 million turnover, > EUR 43 million total balance sheet
8	Bi-A	Bi-annually (6 months)
9	Tri-A	Tri-annually (4 months)
10	Tri-M	Tri-monthly (3 months)