

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 |

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|----------------|------------------------|------|---|---|--------------------------------|-------------------|--|---|--|--|
| | 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 |

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|--------------|------------------------|------|---|---|--------------------------------|---|--|---|--|--|
| | 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 |

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|--------------|------------------------|------|---|---|--------------------------------|--------|--|---|--|--|
| | 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*** |

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|--------------|------------------------|------|---|---|--------------------------------|--------|--|---|--|---|
| | 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) |

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|--------------|------------------------|------|---|---|--------------------------------|-------------------------|---|---|--|---|
| | 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 |

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|--------------|------------------------|------|---|---|-------------------------------|--------|--|---|--|--|
| | 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 | | | Bi-A | 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.) Q if the annual turnover of taxable supplies in the previous years was EUR 15,000 or more but less than EUR 50,000 Bi-A if taxable supplies previous year did not exceed LVL 10,000 (EUR 15,000 approx.) | M > EUR 50,000 Q > EUR 15,000 & ≤ EUR 50,000 Bi-A ≤ EUR 15,000 | M | M |
| Lithuania | X | | | | | Bi-A | Bi-A can be opted for if annual turnover of its preceding year does not exceed LTL 200,000 (EUR 58,000 approx.) | M Optional Bi-A ≤ EUR 58,000 | M | M |

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| 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** |

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| | 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 |

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| | 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) |