

**TABLE OF NOTIFICATIONS TO THE VAT COMMITTEE OF THE OPTION FOR REVERSE CHARGE UNDER ART. 199(1) AND THE OPTION FOR OPEN MARKET VALUE UNDER ART. 80(1) of the VAT Directive (2006/112/EC), RESPECTIVELY, per Member State, as at 31/12/2009**

MEMBER STATE	DATE OF NOTIFICATION	
	ART. 199(1)	ART. 80(1)
Austria	19/12/07	
Bulgaria	23/12/08	23/12/08
Denmark		30/6/08
Finland		21/2/08
France	11/1/08	
Greece	15/1/07	
Hungary	19/12/07	19/12/07
	5/08/08	
Ireland	17/6/08	17/6/08
Italy	19/9/06	11/11/09
	2/11/06	
	24/7/07	
Lithuania	3/10/07	
the Netherlands	16/1/08	
Poland		7/11/07
Portugal	26/4/07	26/4/07
Romania	5/7/07	
	12/5/08	
Slovakia	25/3/09	9/12/09
Slovenia	7/1/10	7/1/10
Spain		27/3/07
Sweden	3/7/07	15/1/08