Disclaimer: This is a temporary solution for consulting the information on the national rules of EU Member States until the SME module of the Taxes in Europe Database (TEDB database) is fully operational to provide all relevant SME information in one search, at which point the TEDB will serve as the single place to consult that information. Those national rules have been reported by the Member States themselves either on the National VAT rules section of the SME web portal or in the TEDB itself, and are presented for information purposes only and do not imply that the European Commission services approve of them.

Member State	National annual threshold 1	National annual threshold 2	Transitional period in case the national annual threshold is exceeded	Quarantine period (year(s)) in case of exclusion from the SME scheme	Quarantine period (year(s)) in case of voluntary departure from SME scheme	Application of Cash accounting (Yes or No)	Cash accounting annual threshold
Austria	55 000 EUR	-	10%	1	5	No	-
Belgium	25 000 EUR	-	10%	1	1	No	-
Bulgaria							
Croatia	60 000 EUR	-	0%	1	1	Yes	2 000 000 EUR
Cyprus	15 600 EUR	-	0%	1	-	Yes	
Czech Republic	2 000 000 CZK (78 848.81 EUR)	-				No	-
Denmark	50 000 DKK* (6 713.66 EUR)	350 000 DKK * (47 019.6273 EUR)	0%	1	-	No	-
Estonia	40 000 EUR	-	0%	1	-	No	-
Finland	20 000 EUR	-	0%	1	-	Yes	
France	85 000 EUR**	37 500 EUR**	10%	1	-	No	-
Germany	25 000 EUR	-	100 000 EUR	1	5	No	-
Greece	10 000 EUR	-	0%	1	-	Yes	2 000 000 EUR
Hungary	18 000 000 HUF (58 344.95 EUR)	-	0%	2	-	Yes	125 000 000 HUF (327 139.49 EUR)
Ireland	85 000 EUR	42 500 EUR	0%	1	-	Yes	2 000 000 EUR
Italy	85 000 EUR	-	100 000 EUR	1	3	Yes	2 000 000 EUR
Latvia	50 000 EUR	-		1	-	Yes	
Lithuania	45 000 EUR	-	0%	1	-	Yes	
Luxembourg	50 000 EUR	-	10%	1	1	Yes	500 000 EUR
Malta	35 000 EUR	-	0%	1	-	No	-
Netherlands	20 000 EUR	-		1	1	Yes	
Poland	200 000 PLN (48 001.92 EUR)	-	0%	1	1	Yes	8 326 599.99 PLN (1 905 051.70 EUR)
Portugal	15 000 EUR	-	25%	1	-	No	-

Romania	300 000 RON (64 543.89 EUR)	-	0%	1	-	No	-
Slovakia	50 000 EUR	-	25%	1	-		
Slovenia	60 000 EUR	-	10%	1	1	Yes	
Spain* **	-	-	-	-	-	-	-
Sweden	120 000 SEK (12 206.91 EUR)	-	0%	2	2	Yes	

<u>Notes:</u>

An empty box means that information is not available.

* **DK**: **350 000 DKK** applies in relation to 'supplies of art' (CN Code(s) for goods 5805 00 00, 6304, 9701, 9702, 9703) whereas **50 000 DKK** applies in relation to 'supplies of other goods and services'.

** **FR**: **85 000 EUR** applies in relation to supplies of goods (including onsite consumptions and accommodation rentals, which are considered supplies of goods under the French law).

37 500 EUR applies in relation to supplies of services. This threshold is applied for the previous year and is increased by 10% (to 41 250 EUR) for the current year.

50 000 EUR applies in relation to the 'lawyers main activities' and 35 000 EUR for their other activities (supplies of goods and services). These thresholds are applied for the previous year and are increased by 10% (55 000 EUR for the main activities and 38 500 EUR for the other activities) for the current year. When one of these turnovers limits is exceeded, the VAT exemption stops to apply to all operations taking place from the date of which the limit is exceeded.

50 000 EUR applies in relation to 'supplies of art' and 'artists and authors main services' and 35 000 EUR for their other activities (supplies of goods and services). These thresholds are applied for the previous year and are increased by 10% (55 000 EUR for the main activities and 38 500 EUR for other activities) for the current year. When one of these turnovers limits is exceeded, the VAT exemption stops to apply to all operations taking place from the date of which the limit is exceeded.

***ES: Use is not made of the SME scheme.