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**Value Added Tax - 2007**

A European Comparison

Country	Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic
Information up-to-date as at:	Jan. 1, 2007	May 9, 2007	May 10, 2007	May 9, 2007	Jan. 1, 2007	Jan. 1, 2007
Annual Tax Declaration Deadline	April <sup>1)</sup>	Not Applicable <sup>1)</sup>	Not Known	April	Not Applicable <sup>1)</sup>	Not Applicable <sup>1)</sup>
<b>VAT Rates</b>						
Standard Rate	20.00 % <sup>2)</sup>	21.00 %	20.00 %	22.00 %	15.00 %	19.00 %
Reduced Rate	10.00 % <sup>3)</sup>	12.00 %	7.00 %	10.00 %	5.00 % <sup>2)</sup>	5.00 %
Super Reduced Rate	0.00 % <sup>4)</sup>	6.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Minimum Rate	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 % <sup>2)</sup>
<b>VAT Registration</b>						
VAT Registration Threshold (annual turnover)	€7.500	€5.580	€10.000	€11.500	€15.660	€35.000
VAT Grouping	Y	Y	N	N <sup>1)</sup>	Y	N <sup>3)</sup>
Voluntary Registration	Y	Y	Y	Y	Y	Y
Distance Selling threshold	€100.000	€35.000	€35.000	€0 <sup>2)</sup>	€35.000	€35.000 <sup>4)</sup>
<b>Is there a VAT registration requirement for:</b>						
- Holding Companies	N	N	N	Y <sup>1)</sup>	N	N
- Investment Funds	N	N	N	Y <sup>2)</sup>	N	N
- Banks	Y	Y	N	N <sup>3)</sup>	N	N
- Insurance Companies	Y	Y	N	N <sup>4)</sup>	N	N
<b>VAT Representatives</b>						
VAT Representative Obligatory	Y <sup>5)</sup>	N <sup>2)</sup>	Y <sup>5)</sup>	N <sup>3)</sup>	Y	N
Individual as Representative	Y <sup>6)</sup>	Y	Not Known	N <sup>4)</sup>	Y	Y
Company as Representative	Y	Y	Not Known	N <sup>5)</sup>	Y	Y
<b>Invoicing</b>						
General Invoice Requirement - B2B	Y	Y	Y <sup>6)</sup>	Y	Y	Y
General Invoice Requirement - B2C	N	Y <sup>3)</sup>	Y <sup>7)</sup>	Y	N	N

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**Value Added Tax - 2007**

A European Comparison

Country	Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic
Time Limit for issue (days)	0	5	0	30	14	15
Possession of invoice required	Y	Y	Y	Y	Y	Y
Statement of reason if no VAT applies	Y	Y	Y	Y	N	Y
<b>Periodic VAT Returns</b>						
Obligation to File Monthly	€22.000	€1.000.000	€0	€41.000	€0	€350.000
Obligation to File Quarterly	€0	€1.000.000	€0	€11.500	€15.660	€35.000
Annual	€0	€0	€0	€0	€0	€0
General Filing Period (days)	45	20	0	30	40	25
General Filing Extension	N	N	N	N	N	N
<b>Foreign Company VAT Recovery</b>						
Eligibility of Non-EU Business	Y	Y	Y	N	Y	Y
Requirement of Reciprocity	Y	Y	Y	N	Y	Y
Minimum Claim for Non-EU Business	36	25	25	0	25	25
Minimum Claim for EU Business	36	25	25	0	25	25
Claim Time Limit	June 30	3 years	6 months	0	June 30	6 months
Representative Required	N	N	N	N	N	N
Approximate Recovery Time (months)	6	6	0	0	1	12
Surrender of Original Invoices Required	Y	Y	Y	N	Y	Y
Proof of Payment Needed	N	N	N	N	Y	N
Certificate of Registration Required (C=Copy/O=Original)	Y (O)	Y (O)	Y (O)	N/A	Y(O)	Y (O)
<b>VAT Accounting</b>						
Reverse Charge Mechanism	Y	Y	Y	Y	Y	Y

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**Value Added Tax - 2007**

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Notes:

- Austria:**
- 1) deadline is June 30 if filing electronically; and by 30 March of second following year the latest if authorised tax adviser used as representative
  - 2) There are special lower rates fo Jungholz and Mittelberg
  - 3) There is an additional reduced rate of 12%
  - 4) There are no super reduced rates
  - 5) This is only obligatory for non EU businesses
  - 6) Person must run a business
  - 7) If annual turnover of the year before exceeded EUR 22,000
  - 8) If annual turnover of the year before did not exceed ?22,000 quarterly filing is possible.
  - 9) Not Applicable
  - 10) Austrian address for service recommended

- Belgium:**
- 1) There is no annual tax declaration
  - 2) Obligatory for non EU persons only
  - 3) Invoice not required for all supplies of goods/services
  - 4) For intra EU supplies of goods the time limit is 15 days
  - 5) Monthly filing is required if turnover exceeds this threshold.
  - 6) Quarterly filing if turnover is less than this threshold.
  - 7) Not Applicable

- Bulgaria:**
- 1) Not Known
  - 2) Not Known
  - 3) Not Known
  - 4) Not Known
  - 5) Not Known
  - 6) Not Known
  - 7) Not Known
  - 8) Not Known
  - 9) Not Known

- Croatia:**
- 1) not applicable
  - 2) not applicable
  - 3) not applicable
  - 4) not applicable
  - 5) not applicable
  - 6) from 40.000 EUR

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**Value Added Tax - 2007**

## A European Comparison

Country	Denmark	Estonia	Finland	France	Germany	Greece
Information up-to-date as at:	Non AGN Source	Mar. 1, 2007	Jan 1. 2007	Jan. 1, 2007	Jan 1, 2007	Jan. 1, 2007
Annual Tax Declaration Deadline	Not Applicable <sup>1)</sup>	Not applicable	January <sup>1)</sup>	January <sup>1)</sup>	May <sup>1)</sup>	January <sup>1)</sup>
<b>VAT Rates</b>						
Standard Rate	25.00 %	18.00 %	22.00 %	19.60 %	19.00 %	19.00 %
Reduced Rate	0.00 % <sup>2)</sup>	5.00 %	17.00 %	5.50 %	7.00 %	9.00 %
Super Reduced Rate	0.00 %	0.00 %	8.00 %	2.10 %	0.00 %	4.50 %
Minimum Rate	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
<b>VAT Registration</b>						
VAT Registration Threshold (annual turnover)	€5.000	€16.000	€8.500	€76.300 <sup>2)</sup>	€17.500	€4.000
VAT Grouping	Y	Y	Y	N	Y	N
Voluntary Registration	Y	Y	Y	Y	Y	Y
Distance Selling threshold	€25.000	€35.000	€35.000	€100.000 <sup>3)</sup>	€100.000	€35.000
<b>Is there a VAT registration requirement for:</b>						
- Holding Companies	N	N	N	N	Y	N
- Investment Funds	N	N	N	N	Y	N
- Banks	N	N	N	Y	Y	N
- Insurance Companies	N	N	N	Y	Y	N
<b>VAT Representatives</b>						
VAT Representative Obligatory	Y <sup>3)</sup>	N	N	N <sup>4)</sup>	N	Y
Individual as Representative	Y	N	Y	Y	Y	Y
Company as Representative	Y	Y	Y	Y	Y	Y
<b>Invoicing</b>						
General Invoice Requirement -	Y	Y	Y	Y	Y	Y

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Country	Denmark	Estonia	Finland	France	Germany	Greece
<b>B2B</b>						
General Invoice Requirement - B2C	Y	N	N	N	Y	Y
Time Limit for issue (days)	0	7	0	2) 0	5) 180	2) 30
Possession of invoice required	Y	Y	Y	Y	Y	Y
Statement of reason if no VAT applies	N	Y	N	3) Y	Y	Y
<b>Periodic VAT Returns</b>						
Obligation to File Monthly	€1.400.000	€0	€0	4) €4.000	6) €6.136	3) €0
Obligation to File Quarterly	€91.500	€0	€0	5) €4.000	7) €6.136	4) €0
Annual	€0	4) €0	€0	6) €763.000	8) €512	5) €0
General Filing Period (days)	25	20	0	7) 20	10	30
General Filing Extension	N	N	N	N	Y	6) N
<b>Foreign Company VAT Recovery</b>						
Eligibility of Non-EU Business	Y	Y	Y	Y	Y	Y
Requirement of Reciprocity	N	Y	N	Y	Y	N
Minimum Claim for Non-EU Business	25	320	25	25	250	18
Minimum Claim for EU Business	25	25	25	25	25	18
Claim Time Limit	30 June	6 months	30 June	30 June	30 June	June 30
Representative Required	N	N	N	Y	9) N	N
Approximate Recovery Time (months)	0	5) 6	3	3	1 0) 6	6
Surrender of Original Invoices Required	Y	Y	Y	Y	Y	Y
Proof of Payment Needed	N	N	N	Y	N	Y

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Country	Denmark	Estonia	Finland	France	Germany	Greece
Certificate of Registration Required (C=Copy/O=Original)	Y (O)	Y(O)	Y (O)	Y(O)	Y (O)	Y(O)
<b>VAT Accounting</b>						
Reverse Charge Mechanism	Y	Y	Y	Y	Y	Y

**Notes:**

- Denmark:**
- 1) Not Known
  - 2) Not Applicable
  - 3) Non EU only
  - 4) Entities with turnover less than EUR91,500 file every 6 months
  - 5) Not Known

- Finland:**
- 1) not applicable
  - 2) not applicable - VAT law does not specify a time limit
  - 3) Not required under Finnish law but recommended for invoices to foreign recipients
  - 4) Monthly filing is the norm for everyone regardless of turnover
  - 5) not applicable
  - 6) not applicable
  - 7) filing required by the 15th of the second month following the tax period

- France:**
- 1) not applicable
  - 2) euro 27,000.00 in case of services
  - 3) between 27 889 ? to 100 000? depending of the country
  - 4) non EU only
  - 5) Immediate
  - 6) annual vat >4000
  - 7) annual vat <4000
  - 8) yearly turnover < 763,000.00 in case of goods yearly turnover < 230,000.00 in case of services
  - 9) non EU only
  - 10) Will range from 3 to 6 months

- Germany:**
- 1) May, 31st. Extensions available
  - 2) For B2B services and deliveries. Since Aug., 1st 2004
  - 3) vat>6136 in previous year and mandatory filing in the first and second year of business
  - 4) 512 < vat in previous year < 6.136
  - 5) vat<512

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**A European Comparison**

6) General filing extension of one month Requires advance payment of 1/11 of previous year vat

**Hungary:**

- 1) not applicable
- 2) not applicable
- 3) Since entering into the EU.
- 4) Since entering into the EU.
- 5) not applicable
- 6) approx 14
- 7) HUF 1,000,000 (~ EUR 4,000)
- 8) Becoming a quarterly tax payer depends on the net turnover of previous year and the community tax number.
- 9) not applicable

**Ireland:**

- 1) not applicable
- 2) Livestock & greyhounds
- 3) with effect from 1 March 2007
- 4) From 1 March 2007
- 5) A registered person must file VAT return for every taxable period. It must be submitted between the tenth and nineteenth days of the month following each two month taxable period
- 6) not applicable
- 7) not applicable

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Country	Hungary	Ireland	Isle of Man	Italy	Latvia	Lithuania
Information up-to-date as at:	May 9, 2007	Mar. 26, 2007	Jan 1 2007 <sup>1)</sup>	Jan. 1, 2007	May 9, 2007	May 10, 2007
Annual Tax Declaration Deadline	Not Applicable <sup>1)</sup>	Not Applicable <sup>1)</sup>	No applicable	July <sup>1)</sup>	1 May	Not Applicable
<b>VAT Rates</b>						
Standard Rate	20.00 %	21.00 %	17.50 %	20.00 %	18.00 %	18.00 %
Reduced Rate	5.00 %	13.50 %	5.00 %	10.00 %	5.00 %	9.00 %
Super Reduced Rate	0.00 %	4.80 % <sup>2)</sup>	0.00 %	4.00 %	0.00 %	5.00 %
Minimum Rate	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
<b>VAT Registration</b>						
VAT Registration Threshold (annual turnover)	€4.000 <sup>2)</sup>	€70.000 <sup>3)</sup>	€92.500	€0	€15.000	€30.000
VAT Grouping	Y <sup>3)</sup>	Y	Y	Y <sup>2)</sup>	N	N
Voluntary Registration	Y <sup>4)</sup>	Y	Y	Y	Y	Y
Distance Selling threshold	€35.000 <sup>5)</sup>	€35.000 <sup>4)</sup>	€100.000	€79.534	€35.000	€35.000
<b>Is there a VAT registration requirement for:</b>						
- Holding Companies	Y	N	N	N	Y <sup>1)</sup>	N
- Investment Funds	Y	N	N	N	Y <sup>2)</sup>	N
- Banks	Y	N	N	Y	Y <sup>3)</sup>	N
- Insurance Companies	Y	N	N	Y	Y <sup>4)</sup>	N
<b>VAT Representatives</b>						
VAT Representative Obligatory	N	N	N	N	Y <sup>5)</sup>	Y <sup>1)</sup>
Individual as Representative	Y	Y	Y	Y	Y	Y
Company as Representative	Y	Y	Y	Y	Y <sup>6)</sup>	Y
<b>Invoicing</b>						
General Invoice Requirement - B2B	Y	Y	Y	Y	Y <sup>7)</sup>	Y

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Country	Hungary	Ireland	Isle of Man	Italy	Latvia	Lithuania
General Invoice Requirement - B2C	Y	N	N	Y	N <sup>3)</sup>	Y
Time Limit for issue (days)	30 <sup>6)</sup>	0	30	1	0 <sup>8)</sup>	10
Possession of invoice required	Y	Y	Y	Y	Y	Y
Statement of reason if no VAT applies	N	N	N	Y	Y	Y
<b>Periodic VAT Returns</b>						
Obligation to File Monthly	€4.000 <sup>7)</sup>	€0 <sup>5)</sup>	€0	€0 <sup>4)</sup>	€0 <sup>9)</sup>	€0 <sup>2)</sup>
Obligation to File Quarterly	€0 <sup>8)</sup>	€0 <sup>6)</sup>	€0	€0 <sup>5)</sup>	€15.000 <sup>10)</sup>	€0
Annual	€1.000 <sup>9)</sup>	€0 <sup>7)</sup>	€0	€0 <sup>6)</sup>	€0	€0
General Filing Period (days)	30	60	30	0 <sup>7)</sup>	0 <sup>11)</sup>	25
General Filing Extension	N	N	N	N	Y <sup>8)</sup>	N <sup>12)</sup>
<b>Foreign Company VAT Recovery</b>						
Eligibility of Non-EU Business	Y	Y	Y	N <sup>9)</sup>	Y	Y
Requirement of Reciprocity	Y	N	Y	Y	Y	N
Minimum Claim for Non-EU Business	25	0	25	25	25	200
Minimum Claim for EU Business	25	0	25	25	25	200
Claim Time Limit	6 months	30 June	6 months	30 June	6 months	Not Known
Representative Required	N	N	N	N	N	N
Approximate Recovery Time (months)	6	0	6	6	0 <sup>13)</sup>	6
Surrender of Original Invoices Required	Y	Y	Y	Y	Y	Y
Proof of Payment Needed	Y	Y	N	N	Y	N
Certificate of Registration	Y(O)	Y(O)	Y(O)	Y(O)	Y(O)	Y(O)

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**Value Added Tax - 2007**

A European Comparison

Country	Hungary	Ireland	Isle of Man	Italy	Latvia	Lithuania
Required (C=Copy/O=Original)						
<b>VAT Accounting</b>						
Reverse Charge Mechanism	Y	Y	Y	Y	Y	Y

**Notes:**

**Isle of Man:** 1) March 15, 2006

**Italy:**

- 1) The Declaration must be sent between February and July unless sent by electronic means in which case the final deadline is October.
- 2) A limited form of VAT grouping exists.
- 3) dependant on circumstances
- 4) An annual return must be filed by end of February, and periodic monthly or quarterly VAT payments must be made as well.
- 5) VAT returns must be filed annually but quarterly or monthly VAT payments are required depending on the level of turnover.
- 6) See comments above
- 7) not applicable
- 8) not applicable
- 9) CH and Norway Only

**Latvia:**

- 1) Not Known
- 2) Not Known
- 3) Not Known
- 4) Not Known
- 5) Non EU only
- 6) Not Known
- 7) Not Known
- 8) Not Known
- 9) Monthly filing is the norm
- 10) Can volunteer if turnover is less than this amount
- 11) Not Known
- 12) Not Known
- 13) Not Known

**Lithuania:**

- 1) Non EU Only
- 2) Monthly filing is the norm

**Luxembourg** 1) There is also an intermediary rate of 12%

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**g:** 2) Time limit is 15th day of month following date of supply.  
3) 60 days

**Malta:** 1) quarterly returns  
2) 36000 applies to goods 26000 applies to low value goods 14400 applies to everything else  
3) not applicable  
4) no obligation  
5) Normally we have quarterly vat returns, however there are annual declarations too for small companies  
6) No obligation  
7) not applicable  
8) not applicable  
9) not applicable  
10) not applicable  
11) not applicable  
12) not applicable  
13) not applicable  
14) not applicable  
15) not applicable

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A European Comparison

Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania
Information up-to-date as at:	Jan. 1, 2007	Jan. 1, 2007	Jan. 1, 2007	Jan. 1, 2007	Jan. 1, 2007	Apr. 16, 2007
Annual Tax Declaration Deadline	May	March <sup>1)</sup>	March	Not applicable	June <sup>1)</sup>	Not applicable
<b>VAT Rates</b>						
Standard Rate	15.00 %	18.00 %	19.00 %	22.00 %	21.00 %	19.00 % <sup>2)</sup>
Reduced Rate	6.00 % <sup>1)</sup>	5.00 %	6.00 %	7.00 %	12.00 %	9.00 % <sup>3)</sup>
Super Reduced Rate	3.00 %	0.00 %	0.00 %	3.00 %	5.00 %	0.00 % <sup>4)</sup>
Minimum Rate	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 % <sup>5)</sup>
<b>VAT Registration</b>						
VAT Registration Threshold (annual turnover)	€10.000	€36.000 <sup>2)</sup>	€0	€10.000	€10.000	€0 <sup>6)</sup>
VAT Grouping	N	N	Y	N	N	Y <sup>7)</sup>
Voluntary Registration	Y	N	Y	Y	Y	Y <sup>8)</sup>
Distance Selling threshold	€100.000	€35.000 <sup>3)</sup>	€100.000	€35.000	€35.000	€35.000
<b>Is there a VAT registration requirement for:</b>						
- Holding Companies	N	N	N	Y	Y <sup>2)</sup>	Y <sup>9)</sup>
- Investment Funds	N	N	N	Y	Y <sup>3)</sup>	Y <sup>10)</sup>
- Banks	N	N	Y	Y	Y <sup>4)</sup>	Y <sup>11)</sup>
- Insurance Companies	N	N	N	Y	Y <sup>5)</sup>	Y <sup>12)</sup>
<b>VAT Representatives</b>						
VAT Representative Obligatory	N	N	N	N	N <sup>6)</sup>	Y <sup>13)</sup>
Individual as Representative	N	Y	Y	N	Y	Y <sup>14)</sup>
Company as Representative	Y	Y	Y	Y	Y	Y
<b>Invoicing</b>						
General Invoice Requirement -	Y	Y	Y	Y	Y	Y

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**Value Added Tax - 2007**

A European Comparison

Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania
<b>B2B</b>						
General Invoice Requirement - B2C	N	N	N	Y	Y	Y
Time Limit for issue (days)	30 <sup>2)</sup>	30	15 <sup>1)</sup>	7	5 <sup>8)</sup>	0
Possession of invoice required	Y	Y	Y	Y	Y	Y
Statement of reason if no VAT applies	Y	N	Y	Y	Y <sup>9)</sup>	Y
<b>Periodic VAT Returns</b>						
Obligation to File Monthly	€620.000	€0 <sup>4)</sup>	€7.000 <sup>2)</sup>	€0	€498.798 <sup>1 0)</sup>	€0 <sup>2)</sup>
Obligation to File Quarterly	€112.000	€0 <sup>5)</sup>	€7.000 <sup>3)</sup>	€0	€498.798 <sup>1 1)</sup>	€0 <sup>3)</sup>
Annual	€0	€0 <sup>6)</sup>	€1.883 <sup>4)</sup>	€0	€0 <sup>1 2)</sup>	€0 <sup>1 7)</sup>
General Filing Period (days)	15	45	30	25	0	0 <sup>1 8)</sup>
General Filing Extension	Y <sup>3)</sup>	N	N	N	N	Y <sup>4)</sup>
<b>Foreign Company VAT Recovery</b>						
Eligibility of Non-EU Business	Y	Y	Y	Y	Y	Y
Requirement of Reciprocity	Y	Y <sup>7)</sup>	Y	Y	Y	Y
Minimum Claim for Non-EU Business	250	25 <sup>8)</sup>	25	25	20	4
Minimum Claim for EU Business	25	25 <sup>9)</sup>	25	25	20	4
Claim Time Limit	30 June	6 Months <sup>1 0)</sup>	30 June	30 June	30 June	3-12 months
Representative Required	N	N <sup>1 1)</sup>	N	N	Y <sup>1 9)</sup>	Y <sup>5)</sup>
Approximate Recovery Time (months)	6	9 <sup>1 2)</sup>	6	6	6 <sup>1 3)</sup>	6
Surrender of Original Invoices Required	Y	Y <sup>1 3)</sup>	Y	Y	Y	Y

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**Value Added Tax - 2007**

A European Comparison

Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania
Proof of Payment Needed	N	N	N <sup>4)</sup>	N	N	Y
Certificate of Registration Required (C=Copy/O=Original)	Y (O)	Y(O)	Y (O) <sup>1 5)</sup>	Y(O)	Y (O)	Y(O)
<b>VAT Accounting</b>						
Reverse Charge Mechanism	Y	Y	Y	Y	Y	Y

**Notes:**

**Netherland s:**  
 1) shorter time limits may apply in certain circumstances  
 2) quarterly >7000  
 3) quarterly <7000  
 4) annually <1183

**Poland:**  
 1) There is no annual declaration  
 2) The criterium is 10 000 Euro of vatable transaction; not the type of business  
 3) The criterium is 10 000 Euro of vatable transaction; not the type of business  
 4) The criterium is 10 000 Euro of vatable transaction; not the type of business  
 5) The criterium is 10 000 Euro of vatable transaction; not the type of business  
 6) Non EU Only  
 7) Registered tax payers must issue `Vat invoice` in all cases  
 8) Varies according to type of supply  
 9) yes - either the article or description  
 10) Monthly filing is the norm  
 11) not applicable  
 12) Not Applicable  
 13) in fact very long as any claim will trigger controls

**Portugal:**  
 1) Just for control of information contained in the periodical declarations (there are monthly or trimestral periodical declarations to be submitted.  
 2) 15% in Madeira and Azores  
 3) 8% Madeira & Azores  
 4) Not subject to VAT or exemption  
 5) 4% Madeira & Azores  
 6) If turnover is less than EUR 10.000 VAT exemption applies.  
 7) not applicable  
 8) For entities registered in another EU country  
 9) But exemption applies

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- 10) But exemption applies
- 11) But exemption applies
- 12) But exemption applies
- 13) Obligatory only for entities not registered in any EU country
- 14) If they are a tax payer
- 15) >=498797.90
- 16) <498797.7
- 17) not applicable
- 18) can be extended to 45 days
- 19) for non EU

- Romania:**
- 1) Only for non Eu citizens or companies
  - 2) A threshold bigger then 100,000 ?
  - 3) 100,000 euro
  - 4) 30-365 days
  - 5) Representative required of the country provenience(EU or NON EU)

- Russia:**
- 1) There is no annual tax declaration required. Tax declaration must be submitted to the tax authorities every month if turnover per month exceeds 2,000,000 RUR. Otherwise it is submitted every quaterly.
  - 2) All companies have to register for VAT. Companies can receive a VAT exemption if turnover is less 2,000,000 RUR in total for preceding three months consequently.
  - 3) not applicable
  - 4) According to Russian law pure holding companies cannot exist.
  - 5) The operations of selling shares are not VAT taxed
  - 6) The services of banks are not taxed
  - 7) The services of Insurance companies are not VAT taxed
  - 8) Any person or company may have tax representative (both individual or company)but it is not obligatory
  - 9) Any person or company may have tax representative (both individual or company)but it is not obligatory
  - 10) invoicing is not obligatory if customers get sales check
  - 11) if total turnover exceeeds 2,000,000 RUR per month
  - 12) if total turnover is not more than 2,000,000 RUR per month
  - 13) not applicable
  - 14) not applicable
  - 15) This section does not apply as there is no difference in VAT recovery for EU or non EU residents in Russia. In most cases non-domestic companies is not allowed to use VAT recovery

- Slovakia:**
- 1) Not Known
  - 2) NOt Applicable
  - 3) Not Applicable
  - 4) Not Known
  - 5) Not Known

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**Value Added Tax - 2007**

A European Comparison

Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Romania
6) Not Known						
7) NOt Known						
8) Not Known						
9) Not Applicable						
10) Not Known						

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**Value Added Tax - 2007**

A European Comparison

Country	Russia	Slovakia	Slovenia	Spain	Sweden	Switzerland
Information up-to-date as at:	Jan. 1, 2007	Non AGN Source	Jan. 1, 2007	Jan. 1, 2007	Jan. 1, 2007	Jan. 1, 2007
Annual Tax Declaration Deadline	January <sup>1)</sup>	Not Applicable <sup>1)</sup>	Not applicable <sup>1)</sup>	January <sup>1)</sup>	Not Applicable <sup>1)</sup>	Not Applicable <sup>1)</sup>
<b>VAT Rates</b>						
Standard Rate	18.00 %	19.00 %	20.00 %	16.00 %	25.00 %	7.60 %
Reduced Rate	10.00 %	10.00 % <sup>2)</sup>	8.50 %	7.00 %	12.00 %	3.60 %
Super Reduced Rate	0.00 %	0.00 % <sup>3)</sup>	4.00 %	4.00 %	6.00 %	2.40 %
Minimum Rate	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
<b>VAT Registration</b>						
VAT Registration Threshold (annual turnover)	€233.000 <sup>2)</sup>	€45.000	€25.000	€0 <sup>2)</sup>	€0 <sup>1)</sup>	€50.000
VAT Grouping	N	N	N	N	Y	Y
Voluntary Registration	N	Y	Y	N	N <sup>2)</sup>	Y
Distance Selling threshold	€0 <sup>3)</sup>	€45.000	€35.000	€35.000	€35.000	€0 <sup>2)</sup>
<b>Is there a VAT registration requirement for:</b>						
- Holding Companies	N <sup>4)</sup>	N <sup>4)</sup>	N	N	N	N
- Investment Funds	Y <sup>5)</sup>	N <sup>5)</sup>	N	N	N	N
- Banks	Y <sup>6)</sup>	N <sup>6)</sup>	N	N	N	Y
- Insurance Companies	Y <sup>7)</sup>	N <sup>7)</sup>	N	N	N	Y
<b>VAT Representatives</b>						
VAT Representative Obligatory	N	N	N	Y <sup>3)</sup>	N	Y
Individual as Representative	Y <sup>8)</sup>	Y	Y	Y	Y	Y
Company as Representative	Y <sup>9)</sup>	Y	Y	Y	Y	Y
<b>Invoicing</b>						
General Invoice Requirement -	Y	Y	Y	Y	Y	Y

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**Value Added Tax - 2007**

A European Comparison

Country	Russia	Slovakia	Slovenia	Spain	Sweden	Switzerland
<b>B2B</b>						
General Invoice Requirement - B2C	N	N	Y	Y	N	Y
Time Limit for issue (days)	5	15	0	30	0	30
Possession of invoice required	Y	Y	Y	Y	Y	Y
Statement of reason if no VAT applies	Y	Y	Y	Y	Y	N
<b>Periodic VAT Returns</b>						
Obligation to File Monthly	€0	€0	€210.000	€6.000.000	€11.500	€0
Obligation to File Quarterly	€0	€0	€210.000	€6.000.000	€0	€0
Annual	€0	€0	€0	€0	€11.500	€0
General Filing Period (days)	20	25	30	20	0	60
General Filing Extension	N	N	N	N	N	Y
<b>Foreign Company VAT Recovery</b>						
Eligibility of Non-EU Business	N	Y	Y	Y	Y	Y
Requirement of Reciprocity	N	Y	Y	Y	N	Y
Minimum Claim for Non-EU Business	0	30	200	25	25	330
Minimum Claim for EU Business	0	30	25	25	25	0
Claim Time Limit	N/A	30 June	June 30	June 30	30 June	June 30
Representative Required	N	N	N	Y	N	Y
Approximate Recovery Time (months)	0	6	6	6	6	3
Surrender of Original Invoices Required	Y	Y	Y	Y	Y	Y

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**Value Added Tax - 2007**

A European Comparison

Country	Russia	Slovakia	Slovenia	Spain	Sweden	Switzerland
Proof of Payment Needed	N	N	N	N	N	Y
Certificate of Registration Required (C=Copy/O=Original)	N/A	Y (O)	Y	Y (O)	Y (O)	Y (O)
<b>VAT Accounting</b>						
Reverse Charge Mechanism	Y	Y	Y	Y	Y	Y

**Notes:**

- Slovenia:**
- 1) There is no Annual Tax declaration required.
  - 2) Within the Month taht service or products are finished/delivered
  - 3) New company first year monthly. Othar has monthly obligation when turnover higher than 210.000?.
  - 4) Quaterly when turnover is lower than 210.000 ?
  - 5) Option to file semi- yearly if annual turnover <EUR42,000

- Spain:**
- 1) Deadline is January 30
  - 2) There is no VAT registration threshold
  - 3) Applies to non EU only
  - 4) In some cases a full VAT invoice is not required and a less detailed document can be used
  - 5) >6,000,000
  - 6) <6,000,000
  - 7) Not Applicable
  - 8) Non EU only

- Sweden:**
- 1) not applicable
  - 2) not applicable
  - 3) not applicable
  - 4) >11500
  - 5) not applicable
  - 6) <11500
  - 7) In certain cicumstances can be extended to 42
  - 8) If year 2005, claim time limit is June 30, 2006
  - 9) less than 6 months

- Switzerland**
- 1) Not Applicable
  - 2) Not Applicable
  - 3) Not Applicable

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**Value Added Tax - 2007**

A European Comparison

- 4) Quarterly filing is the norm
- 5) Not Applicable
- 6) Not Applicable

- United Kingdom:**
- 1) There is no Annual Tax Declaration required
  - 2) VAT representatives are not normally required but if a business wishes to use one then an individual can act as representative
  - 3) VAT representatives are not obligatory but if a business wishes to use one then they can appoint a company
  - 4) Quarterly filing is the norm but monthly and annual filing are available in limited circumstances
  - 5) EU businesses must file by 30 June after end of calendar year. Non EU businesses must file by 31 December after 12 months ending 30 June.

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**Value Added Tax - 2007**

A European Comparison

Country	United Kingdom	
<b>Information up-to-date as at:</b>	Jan. 1, 2007	
<b>Annual Tax Declaration</b>	Not applicable	1)
<b>Deadline</b>		
<b>VAT Rates</b>		
Standard Rate	17.50 %	
Reduced Rate	5.00 %	
Super Reduced Rate	0.00 %	
Minimum Rate	0.00 %	
<b>VAT Registration</b>		
VAT Registration Threshold (annual turnover)	€92.500	
VAT Grouping	Y	
Voluntary Registration	Y	
Distance Selling threshold	€100.000	
<b>Is there a VAT registration requirement for:</b>		
- Holding Companies	N	
- Investment Funds	N	
- Banks	N	
- Insurance Companies	N	
<b>VAT Representatives</b>		
VAT Representative Obligatory	N	
Individual as Representative	Y	2)
Company as Representative	Y	3)
<b>Invoicing</b>		
General Invoice Requirement -	Y	

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Country	United Kingdom	
B2B		
General Invoice Requirement - B2C	N	
Time Limit for issue (days)	30	
Possession of invoice required	Y	
Statement of reason if no VAT applies	N	
<b>Periodic VAT Returns</b>		
Obligation to File Monthly	€0	4)
Obligation to File Quarterly	€0	
Annual	€0	
General Filing Period (days)	30	
General Filing Extension	N	
<b>Foreign Company VAT Recovery</b>		
Eligibility of Non-EU Business	Y	
Requirement of Reciprocity	Y	
Minimum Claim for Non-EU Business	25	
Minimum Claim for EU Business	25	
Claim Time Limit	6 months	5)
Representative Required	N	
Approximate Recovery Time (months)	6	
Surrender of Original Invoices Required	Y	
Proof of Payment Needed	N	

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Country	United Kingdom	
Certificate of Registration Required (C=Copy/O=Original)	Y (O)	
<b>VAT Accounting</b>		
Reverse Charge Mechanism	Y	

**Notes:**

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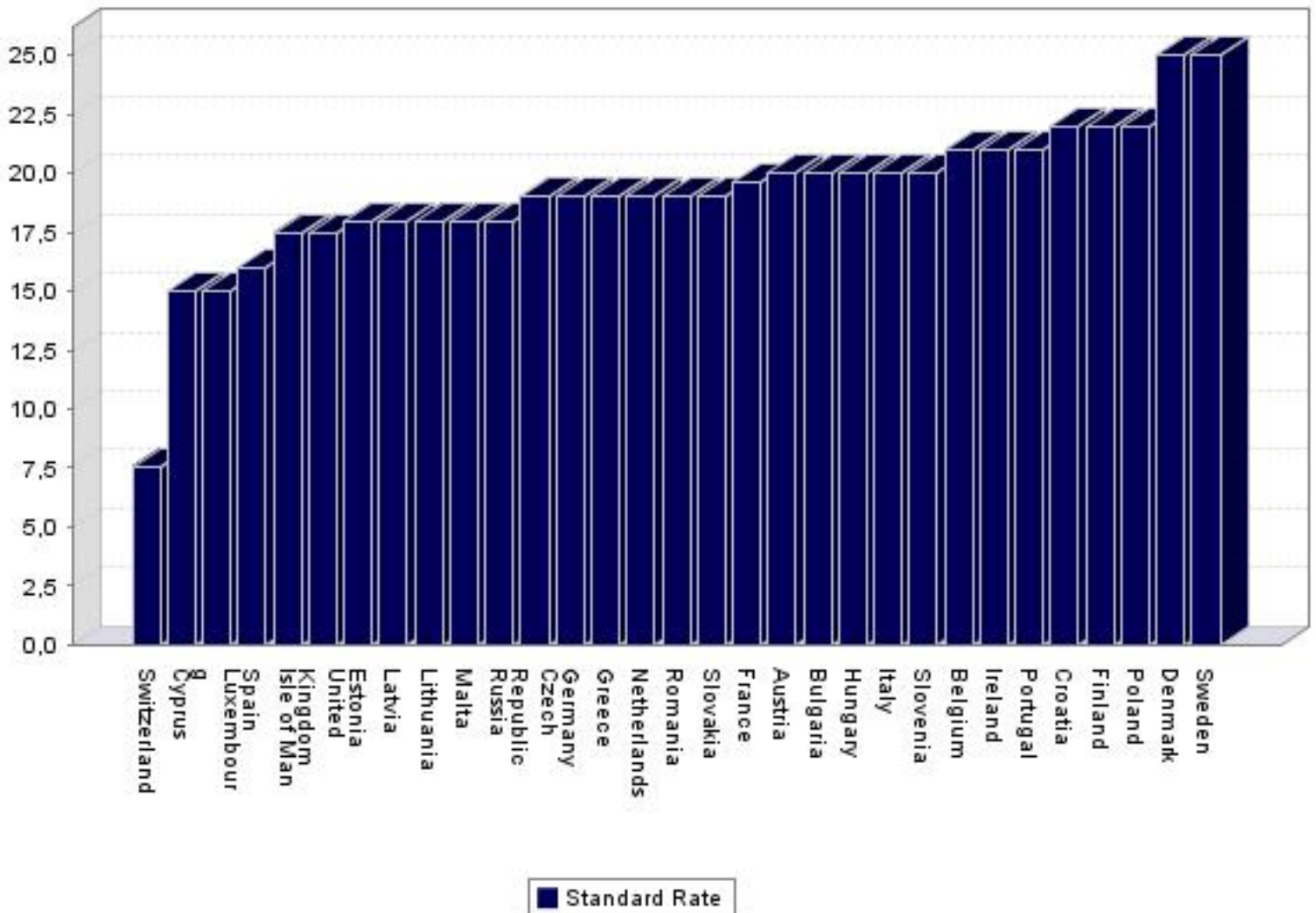
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