

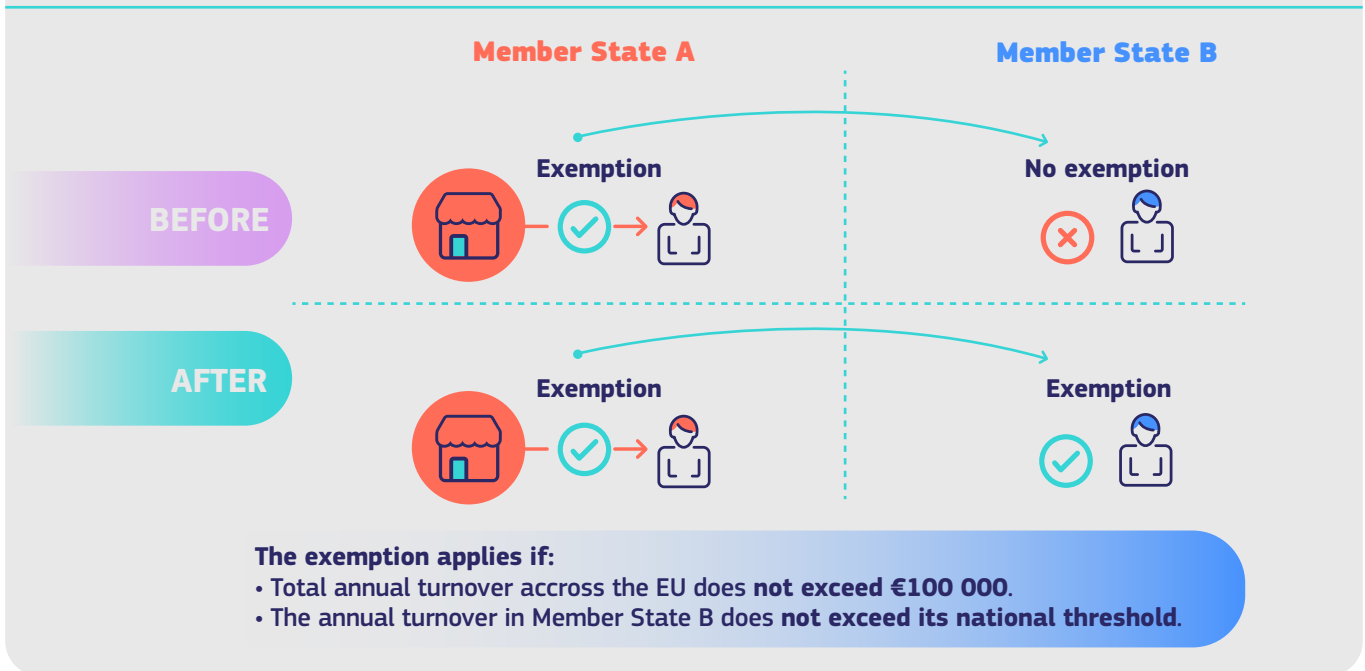
NEW VAT RULES FOR SMALL BUSINESSES

HOW WILL THE NEW VAT EXEMPTION WORK?

From 1 January 2025, EU small businesses can use the VAT exemption in Member States where they are not established.

They can do this through a single registration in the Member State of establishment, allowing them to fully benefit from the EU internal market.

An EU small business established in Member State A
sells goods and/or services both domestically and cross-border.



WHAT ARE THE THRESHOLDS?



**€100,000 of annual turnover
in the EU**

Eligibility criteria for EU small businesses to apply the cross-border SME VAT exemption.



**€85,000 of annual turnover in
one EU Member State**

Maximum national exemption threshold.

COMPLIANCE MADE SIMPLER

- Single registration form
- Single quarterly report
- Simplified invoices



Find out more:

<https://sme-vat-rules.ec.europa.eu>

