



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
VAT and other turnover taxes

Brussels, February 2004
TAXUD/C/3/ID

VAT in the European Community

**APPLICATION IN THE MEMBER
AND ACCESSION STATES,
FACTS FOR USE BY
ADMINISTRATIONS/TRADERS
INFORMATION NETWORKS ETC....**

Note

This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.

The exchange rates used for the Accession Countries are those for the 1st October 2003, taken from the Official Journal of the European Union.

The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.

ESTONIA

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT (ADDRESS, TELEPHONE, FAX, E-MAIL)?

Estonian Tax and Customs Board
Narva mnt 9j
Tallinn 15176
ESTONIA

Fax: +372 683 5709
e-mail: maksuamet@ma.ee; toll@customs.ee

For all other general enquiries about VAT, as well as other taxes, contact our advice service on: +372 1811. The service is available Monday to Friday, from 8.00am to 6.00pm Estonian time (1 hour ahead of CET).

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION'S WEBSITE? WHAT SORT OF INFORMATION ON VAT DOES THE WEBSITE PROVIDE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS) AND IN WHAT LANGUAGES?

The address of the Estonian Tax Board website is: <http://www.ma.ee>

On this website you can find VAT legislation and regulations, forms, and general information concerning VAT. This information is available in Estonian. The VAT Act, and related applications, are available in English.

3. WHERE CAN ONE FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHAT LANGUAGES ARE THEY AVAILABLE?

VAT legislation and regulations can be consulted on the following websites:

In Estonian: <http://www.riigiteataja.ee/ert/ert.jsp>

In English: <http://www.legaltext.ee/indexen.htm>

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO REGISTER FOR VAT?

A person, except a foreign trader, who has no permanent establishment in Estonia, whose taxable supply exceeds 250 000 kroons (€15 978) (as calculated from the beginning of

the calendar year) must register for VAT from the date when their taxable supply reaches this threshold.

A foreign trader must register for VAT in the following circumstances:

- when a trader, with no permanent establishment in Estonia and liable to taxation in another country, makes a taxable supply in Estonia that is not taxed by the Estonian taxable person or a limited taxable person upon acquiring the goods or services. The foreign trader must register from the date when the taxable supply was made;
- when a trader, liable to VAT in another Member State, makes a distance sale to a person in Estonia who is not registered for VAT purposes (excluding goods subject to excise duties), and the taxable supply of the distance sale exceeds 550 000 kroons (€35 151) as calculated from the beginning of the calendar year. The foreign trader must register from the date when their taxable supply reached this threshold;
- when a trader, liable to VAT in another Member State, makes a distance sale of goods subject to excise duties to a natural person in Estonia for personal purposes. The foreign trader must register from the date when the taxable supply was made;
- when a trader, liable to VAT in another Member State, makes distance sale to an Estonian (excluding goods subject to excise duties), the trader can register for VAT voluntarily. The foreign trader should enclose a certificate from the competent authority in the Member State in which they are liable to taxation, confirming that the competent authority is aware that the foreign trader will be registered for VAT in Estonia.

A trader must submit a VAT registration application to the Tax Board within three working days from the date on which the criteria for VAT registration was fulfilled (compulsory registration). However, the trader may also voluntarily register for VAT, even if the criteria are not fulfilled.

Upon submission of a registration application a natural person, or the representative of a legal person or a state, rural municipality or city agency, must present an identification document. The contractual representative of a legal person or a state, rural municipality or city agency also needs to provide a document certifying their authority, together with their identification document. A person liable for VAT in another country without a permanent establishment in Estonia, may appoint a tax agent. The tax agent must be approved by the Tax Board.

The Tax Board will register the taxable person and enter their data in the register of taxable persons (hereafter registration) within three working days of receiving the application.

5. WHEN IS VAT REGISTRATION UNNECESSARY AS THE PURCHASER IS TAXABLE? CAN FOREIGN TRADERS REGISTER FOR VAT VOLUNTARILY IN SUCH CASES?

A foreign trader, without a permanent establishment in Estonia, does not need to register for VAT purposes when the reverse charge procedure can be applied. The reverse charge

procedure can be applied when the following services are provided to an Estonian taxable person or a limited taxable person:

- 1) transfer of intellectual property rights;
- 2) advertising services;
- 3) consulting, accounting, legal, auditing, engineering, translation, data processing or information services;
- 4) banking and financial services, other than hiring of safes and insurance services, including reinsurance;
- 5) supply of staff;
- 6) hiring or leasing movable goods, other than means of transport;
- 7) telecommunications services, including assignment of rights to use transmission lines;
- 8) broadcasting services;
- 9) services rendered electronically;
- 10) services of intermediaries, procuring one of the services of the type referred to in points 1-9 above in the name, and for the account of a third party;
- 11) evaluation or repair of movable goods, when the goods are transported to another Member State, and later sent back to Estonia; and
- 12) intra-Community transport of goods.

The reverse charge procedure can also be applied in the supply of goods assembled in Estonia, and in any other taxable supply of goods or services when VAT is chargeable in Estonia and the goods or services are supplied to an Estonian taxable person or limited taxable person.

6. WHOM MUST FOREIGN TRADERS CONTACT TO REGISTER FOR VAT (DETAILS ON AUTHORITY, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL)?

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Northern Regional Tax Center
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ESTONIA

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7. PLEASE DESCRIBE DETAILED PROCEDURES (INCLUDING DOCUMENTS REQUIRED) FOR ISSUING VAT REGISTRATION NUMBERS, SPECIFICALLY FOR FOREIGN TRADERS?

A foreign trader who needs to register for VAT must submit a registration application to the Tax Board within three working days after the date on which the criteria for VAT registration was fulfilled (compulsory registration). For details of this criteria, see answer

to question 4. A person may also voluntarily register for VAT, even if the criteria are not fulfilled.

Upon submission of a registration application, a natural person must present an identification document. A contractual representative of a legal person, or a state, rural municipality or city agency must also present a document certifying their authority together with their identification document. A person liable for VAT in another country who does not have a permanent establishment in Estonia may appoint a tax agent. The tax agent must be approved by the Tax Board.

The Tax Board will register the taxable person and will enter their data in the register of taxable persons (hereafter registration) within three working days of receiving the application.

THRESHOLDS

8. WHAT THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH VAT DIRECTIVE?

EEK 550 000 (€35 151)

9. WHAT THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR PERSONS EXEMPT UNDER ARTICLE 28A(1)(A) OF THE SIXTH VAT DIRECTIVE?

EEK 160 000 (€10 226)

APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU STATES

10. IN WHAT CASES DOES A TAX REPRESENTATIVE HAVE TO BE APPOINTED?

The terms and conditions apply to all non-residents, i.e. both EU and non-EU tax agents.

There are no situations where the appointment of a tax agent is obligatory.

Tax agents cannot, however, be appointed for taxable persons from third countries who provide e-services in the EU and apply the special scheme for e-services.

11. WHAT ARE THE RULES GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

The agent must fulfil the following conditions:

- be a legal person, established in Estonia;
- have an excellent reputation; and

- have no tax arrears, including tax arrears paid in instalments, at least within the last year.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

The rights and obligations of tax agents are similar to those of a duly registered trader. The tax agent must ensure that the principal's monetary and non-monetary obligations arising from the Taxation Act, or an Act concerning a tax, are performed within the set term and in full.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER MEMBER STATE TO APPOINT A TAX REPRESENTATIVE IN YOUR TERRITORY?

Not specified.

14. IS A BANK GUARANTEE REQUIRED?

The tax authority has the right to request the provision of security.

APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU

15. CAN FOREIGN TRADERS ESTABLISHED IN THE EU APPOINT TAX REPRESENTATIVES?

Yes. See questions 10-14 above.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

See answer to question 11.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

See answer to question 12.

18. ARE THERE SITUATIONS WHERE A BANK GUARANTEE IS REQUIRED?

See answer to question 14.

INVOICING

19. RULES ABOUT INVOICING

- a) **Where can the relevant rules (Laws, regulations, instructions, guidelines...) be found?**

VAT legislation and regulations can be found on the following websites:

In Estonian: <http://www.riigiteataja.ee/ert/ert.jsp>

In English: <http://www.legaltext.ee/indexen.htm>

The address of the Estonian Tax and Customs Board website is:

<http://www.ma.ee> and <http://www.customs.ee>

- b) **In case the office referred to in the first part of the vademecum is not competent to provide information on national invoicing rules, please indicate the name, address, telephone number and email address of the competent office.**

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Indirect Taxes Division
Taxes Department
Tax and Customs Board
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Tallinn 15177
ESTONIA

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e-mail: Margit.Parts@ma.ee

20. ISSUANCE OF INVOICES

- a) **Cases where an invoice needs to be issued:**

Is an invoice to be issued only in cases referred to in Article 22 paragraph 3 point a) (supplies made by taxable persons to other taxable persons or non-taxable legal persons, distance sales and sales of new means of transport and payments on account) or also in other cases? If so, in which cases and under which specific rules?

An invoice is to be issued in cases referred to in Article 22 paragraph 3 point a).

Is there an exemption from the obligation to issue invoices in specific situations (such as exempt or zero-rated supplies)?

There is an exemption from the obligation to issue invoices in case of exempt supplies.

- b) **What are the rules on corrective invoices (credit / debit notes)?**

No specific rules.

c) What is the time limit for issuing invoices?

Seven calendar days.

d) What are the rules for summary invoicing?

No specific rules.

e) What are the conditions imposed on self-billing?

There must be a written agreement between the two parties concerning the issue of invoices by the acquirer of goods or recipient of services and the acceptance of each invoice by the taxable person. The agreement must contain a procedure for the acceptance of each invoice by the taxable person.

f) Is there any specific rule in relation to outsourcing of invoices to a person who is established outside the EU?

No.

21. CONTENT OF INVOICES

a) Is the VAT number of the customer to be mentioned in all cases or only in relation to intra-Community supplies of goods and situations in which the customer is the person liable to pay the VAT on the supply of the goods or the services (supplies referred to in the 4th indent of Article 22 paragraph 3 point b)?

In all cases.

b) Is there any specific rule concerning the number which needs to be mentioned (VAT or tax number)? If so, please specify the rules.

No specific rule.

c) Any other specific rules in relation to the content of the invoice.

No specific rules.

22. ELECTRONIC INVOICING

a) As regards invoices sent with advanced electronic signatures, is it obligatory to use qualified certificated and secure-signature-creation devices? If so, please give details.

No.

b) As regards invoices sent by electronic data interchange, is an additional summary document on paper obligatory? If so, please give details about its content and procedure.

No.

c) Do you allow invoices issued pursuant to Article 22 paragraph 3 point c) 3rd subparagraph ("by using any other electronic means")? If so, under which conditions and formalities?

Yes. No specific conditions and formalities.

d) Is prior notification to the tax administration before using electronic invoicing an obligation? If so, what are the specific rules?

No.

e) Any other specific rule in relation to electronic invoicing.

No.

23. STORAGE OF INVOICES

a) What are the rules on the place of storage of invoices?

Invoices can be stored anywhere, as long as immediate availability is guaranteed.

b) Is prior notification of invoices stored in another country an obligation? If so, please specify.

Yes, there is an obligation to notify the Tax Authorities about the place of storage if invoices are stored in another country.

c) What is the obligatory storage period for invoices?

Invoices must be stored for seven years.

d) What are the specific rules on storage form and possible conversions?

No specific rules.

e) Any other specific rule in relation to invoices storage.

No.

24. SIMPLIFIED INVOICES: WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 22 PARAGRAPH 9 POINT D) AND WHAT ARE THE SPECIFIC RULES?

Simplified invoicing is allowed in the following cases:

- 1) invoices for passenger transport; and
- 2) invoices printed out by parking meter, automatic gasoline machines and other similar devices.

Both of these cases apply only on condition that the amount on the invoice does not exceed 1000 kroons (approximately 64 euros) without VAT.

PERIODIC VAT RETURNS

25. IN WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

The following are required to submit VAT returns:

- 1) registered taxable persons;
- 2) registered limited taxable persons, for the period when they have transactions to declare; and
- 3) those not registered as a taxable person, who have issued an invoice, or other sales document, for a transaction in which the amount of VAT is indicated.

26. AT WHAT INTERVALS ARE VAT RETURNS AND THE ASSOCIATED PAYMENTS TO BE MADE?

The taxable period is one calendar month. VAT returns must be submitted, and the VAT due paid, by the twentieth day of the month following the taxable period.

27. DOES ANY SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR PARTICULAR CATEGORIES OF BUSINESSES? IF SO, PLEASE GIVE A DESCRIPTION.

On the basis of reasoned request made by a taxable person, the Director of the Tax Board may, at their own discretion, establish a taxable period longer than a calendar month, provided that it begins on the first day of the calendar month and ends on the last day of one of the following calendar months. In such cases, VAT returns must still be submitted to the Tax Board by the twentieth day of the month following the taxable period.

28. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

No

RECAPITULATIVE STATEMENTS

29. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?

Recapitulative statements must be submitted quarterly, at the latest on the twentieth day of the month following the end of each calendar quarter.

30. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?

No.

31. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC INVOICING AND ELECTRONIC RETURNS

32. IS ELECTRONIC INVOICING PERMITTED? IF SO, IN WHAT CIRCUMSTANCES AND USING WHAT PROCEDURES?

Electronic invoicing, subject to acceptance by the customer, is allowed. There is no requirement to use advanced electronic signature or EDI.

33. CAN VAT RETURNS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?

Yes, VAT returns can be submitted electronically.

This service is available on the Tax Board's website at: www.ma.ee, as well as through the websites of the Estonian commercial banks: Hansapank (www.hanza.net), Eesti Ühispank (www.eyp.ee), Sampo Pank (www.sampo.ee) and Nordea Bank Finland Plc's Estonian Branch (through the web site of Tax Board: www.ma.ee).

In order to submit VAT returns electronically, a taxpayer must conclude an authentication agreement with one of the above banks or with the Tax Board, and an e-services agreement with the Tax Board. To conclude an authentication agreement, the person must present a valid identity document. Following the conclusion of the agreement, security features – personal passwords and PINs – will be issued to the person.

34. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO ?

Yes, recapitulative statements can be submitted electronically. The conditions for doing so are the same as those listed in the answer to question 29.

ADMINISTRATIVE REQUIREMENTS

35. DO YOU OPERATE A FLAT-RATE SCHEME AND, IF SO, TO WHOM DOES THE SCHEME APPLY?

No.

36. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS APART FROM THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION

No.

37. IN WHAT LANGUAGES ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE?

VAT returns and recapitulative statements are only available in Estonian.

RIGHT OF DEDUCTION

38. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT TO DEDUCT?

There is no right of deduction if the taxable person paid the input VAT when paying for goods or services relating to the reception of guests, or the provision of meals or accommodation for employees of the taxable person. This provision does not apply to the deduction of input VAT paid for accommodation services received during a business trip.

39. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT TO DEDUCT? WHAT IS THE % AGE?

None.

ANNEX 1: THRESHOLDS

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Belgium	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary		10.000		35.000		35.000
Malta		10.000		35.000		37.000 ⁴ 24.300 ⁴ 14.600 ⁴

¹ See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

² See Article 28b, (2) of Directive 77/388/EEC, as amended.

³ See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

⁴ €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland		10.000		35.000		10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	56.000 GBP	87.678	70.000 GBP	109.598	55 000 GBP	86.112

ANNEX 2: VAT IDENTIFICATION NUMBER

- BE** le numéro d'identification à la taxe sur la valeur ajoutée
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado

ANNEX 2: VAT IDENTIFICATION NUMBER

- SI** identifikacijska številka za DDV
- SK** identifikačné číslo pre daň (IČ DPH)
- FI** arvonlisäverorekisteröintinumero
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- GB** value added tax (VAT) registration no.

ANNEX 3: ABBREVIATIONS

	COUNTRY	CURRENCY
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP