



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

Brussels, 27 October 2003  
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**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 1<sup>st</sup> 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.**

# LITHUANIA

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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)?**

Foreign traders can obtain information at the following address:

State Tax Inspectorate under the Ministry of Finance  
Vasario 16 –osios str. 15  
LT 2600 Vilnius

Tel: + 370 5 268 78 00  
Fax: + 370 5 212 56 04  
E-mail: [vmi@vmi.lt](mailto:vmi@vmi.lt)

- 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 Lithuanian tax authorities' website is: [www.vmi.lt](http://www.vmi.lt)

The website contains information on tax legislation, VAT explanatory notes, tax forms, etc. The majority of the information is only available in Lithuanian, but some of it can also be found in English.

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

National VAT legislation can be found on the website of the State Tax Inspectorate: [www.vmi.lt](http://www.vmi.lt), or on the website of the Lithuanian Parliament: [www.lrs.lt](http://www.lrs.lt). In general, legislation is only available in Lithuanian. However, some of legislation can also be found in English, for example, the Law on Value Added Tax.

Also available in English are the rules for filling-in an application form FR0445, for foreign taxable entities applying for a VAT refund approved by Order No.339 of 25 November 2002 by the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania.

## VAT REGISTRATION OF FOREIGN TRADERS

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

- 1) Normal Registration

If a foreign trader makes taxable supplies in Lithuania, they will be liable to register for VAT in Lithuania.

Traders whose transactions consist entirely of exempt supplies are not required to register, with the exception of traders involved in exempt intra-Community supplies and in exempt supplies of goods under the VAT warehousing regime.

## 2) Distance Selling

Any person, established in another EU state, who sells goods and is responsible for their delivery to persons not registered for VAT in Lithuania, must register for VAT if the value of the sales exceeds LTL 125 000 (€36 207) in the previous, or current, calendar year.

If the value of the sales falls below this threshold, the distance seller may opt to make the place of supply Lithuania, and must consequently register for VAT in Lithuania. In such cases, registration cannot be cancelled for two years from the registration date.

## 3) Acquisitions

Any person not registered for VAT in Lithuania, who acquires goods in Lithuania from a VAT registered supplier in another Member State, is required to register for VAT if the total value of these goods exceeds LTL 35 000 (€10 138) in a calendar year.

A person may also register voluntarily. In such cases, registration cannot be cancelled for two years from the registration date.

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

If the Lithuanian customer accounts for the VAT, as the goods or services are subject to the reverse charge procedure, there is no requirement for the supplier to be registered in Lithuania. However the supplier can opt to register voluntarily if they wish.

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

The application for registration must be submitted to the Local Tax Office (County State Tax Inspectorate) in the area where the permanent establishment is situated, or where the fiscal representative is established and registered as a tax payer.

Information on the address and telephone numbers of the local tax offices can be found on the website of the State Tax Inspectorate: [www.vmi.lt](http://www.vmi.lt), or by contacting:

Mr Danas Mikailionis

Head of International information exchange department of State Tax Inspectorate  
under the ministry of Finance  
Šermukšnių 3, LT-2600 Vilnius

e-mail: DMikailionis@vmi.lt

Tel.: (+370~5) 268 7801

Fax.: (+370~5) 212 5673

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

If the foreign trader has a permanent establishment in Lithuania, an application to register the foreign taxable person for VAT purposes in Lithuania should be submitted via the permanent establishment.

If the foreign trader is from another Member State and has no permanent establishment in Lithuania, they must register for VAT purposes directly, or via a Lithuanian fiscal representative.

If the foreign trader is from a non-EU country and has no permanent establishment in Lithuania, they must authorize a Lithuanian fiscal representative to register the foreign taxable person for VAT purposes in Lithuania.

To register for VAT purposes, and be issued with a VAT identification number, special application forms need to be filled in and submitted to the County State Tax Inspectorate. Legal persons should use the form: FR0388, while natural persons should use the form: FR0389. These forms are available at County State Tax Inspectorates', or on the website: [www.wmi.lt](http://www.wmi.lt)

When registering through a fiscal representative, the fiscal representative must provide the authorization letter issued by the foreign taxable person. This authorization letter must be certified by a notary. The fiscal representative must also submit a certificate issued by a competent foreign institution confirming the place of residence of the foreign taxable entity and, if the foreign trader is registered as a VAT (or equivalent tax) payer in the foreign country, then a certificate confirming this must be provided.

## **THRESHOLDS**

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

LTL 125 000 (€36 207)

**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?**

LTL 35 000 (€10 138)

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

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

Taxable persons who are not established in Lithuania and who carry out economic transactions subject to VAT, where the place of taxation is deemed to be on the territory of Lithuania and for which they are liable for VAT, must appoint a fiscal representative, except in cases where registration is not required as supplies are exempt (see 4.1).

Taxable persons who are not established in Lithuania effecting intra-Community acquisitions within the territory of Lithuania must appoint a fiscal representative.

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

Any legal person may be a tax representative provided that:

- (a) they have been registered as a VAT payer in Lithuania for more than 3 years. An exception to this rule is applied only to companies that provide audit services, or attorneys at law;
- (b) they provide the services of lawyers, accountants, auditors, or consultants on tax matters;
- (c) during the past 12 months, they have had no tax arrears to the budget or funds, to which paid taxes are administrated by State Tax Inspectorate;
- (d) they have made no customs offences during the past 12 months; and
- (e) they have not made any other legal offences.

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

The Lithuanian fiscal representative must calculate the VAT on the goods and/or services supplied or acquired by the foreign trader, and pay the VAT due into the budget. The fiscal representative must also submit VAT returns on behalf of the foreign trader.

The fiscal representative is jointly and severally liable, with the foreign taxable person, for the performance of tax obligations in respect of VAT.

### **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?**

Any foreign trader failing to designate a fiscal representative in Lithuania will be refused registration.

If the foreign trader has not been registered as a VAT payer in Lithuania and supplies goods and/or services in the territory of this country, the purchaser (except private persons) of those goods and/or services is obliged to calculate the VAT due and pay it into the budget.

**14. IS A BANK GUARANTEE REQUIRED?**

Foreign traders who apply for registration may be required to provide a guarantee, but only if the tax administrator considers that the absence of a guarantee would entail an obvious risk of loss of duty.

**APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU**

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

Traders established in the EU can choose either to register for VAT directly, or via a tax representative. If they decide to appoint a tax representative, they should follow the same procedure as that describe for traders established outside the EU.

**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. WHAT ARE THE CONDITIONS GOVERNING THE ISSUING OF INVOICES?**

Any VAT payer is obliged to issue an invoice for supplies of goods and services. Where transactions are effected for natural, non-taxable persons, an invoice must be issued, although not in each case.

An invoice must contain the following information:

- (a) the date of issue and the serial number;

- (b) the date of supply of the goods or services;
- (c) the name and number under which the supplier of goods or services is registered as a VAT payer;
- (d) the name and identification number of the purchaser/customer of the goods or services or, if the purchaser is a natural person, their name, surname and personal number; if the purchaser/customer is registered as a VAT payer, the number under which they are registered should be provided;
- (e) the name of the goods or services supplied;
- (f) the taxable amount of the goods supplied or the extent of services rendered;
- (g) the quantity of the goods or services supplied;
- (h) the VAT rate/s;
- (i) the VAT amount;
- (j) where an exemption is involved, or the customer is liable to pay the tax, an indication that the supply is exempt or subject to the reverse charge procedure;
- (k) where the intra-Community supply of a new means of transport is involved, information to prove that it is new means of transport; and
- (l) where the margin scheme is applied, an indication that the margin scheme is applied.

An invoice must always be issued for intra-Community commercial transactions. In such cases, the invoice must give the VAT identification numbers of both the supplier and the purchaser.

An invoice must always be issued for distance sales, work on moveable property and the valuation of such property, and for intra-Community supplies of new means of transport.

Foreign traders registered in Lithuania via a tax representative must indicate on the invoices the representative's name, address and VAT registration number.

**20. ARE THERE EXEMPTIONS FROM THE OBLIGATION TO ISSUE AN INVOICE? IF SO, TO WHAT TYPES OF TRANSACTION DO THEY APPLY?**

Taxable persons are not required to issue an invoice for certain supplies of goods or services to private individuals (for example, where a cash receipt is issued), except in cases of distance sales or supplies of new means of transport. However, the supplier of goods or services must issue a VAT invoice if the purchaser requests one.

## **PERIODIC VAT RETURNS**

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

All VAT registered traders are obliged to submit periodic VAT returns, whether or not they carried out any transactions during the period in question.

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

As a general rule, the VAT period is one calendar month. The VAT due must be paid, and the VAT return submitted, not later than the 25<sup>th</sup> day of the next month.

If a tax period is a calendar half-year, the VAT due must be paid and the VAT return submitted not later than the 25<sup>th</sup> day of the first month of the next half-year.

**23. 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.**

If the VAT payer's total income from their economic activities during the preceding calendar year did not exceed LTL 200 000 (€57 931), they can apply to the tax administrator to request a tax period of a calendar half-year. This right is also granted to newly established VAT payers who estimate that, during the current calendar year, the income from their economic activities will not exceed the threshold of 200 000 LTL (€57 931).

The tax period for a natural person who is a VAT payer is a calendar half-year. However, the natural person may apply to the local tax administrator to request a tax period of a calendar month.

A legal person, or a foreign taxable VAT payer, may apply to the local tax administrator with a request to establish a tax period other than a calendar month, if such a tax period is more convenient for the tax payer owing to the specifics of the financial accounting applied by the foreign taxable parent company or a foreign taxable VAT payer. A different tax period shall be fixed subject to the following provisions:

- it may not be longer than 60 days;
- the beginning of the first tax period of the financial year and the end of the last tax period of the VAT payer, must coincide with the beginning and the end of the relevant calendar year.

**24. 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**

**25. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Recapitulative statements must be submitted quarterly.

**26. 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.

**27. 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**

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

Electronic invoicing is allowed. The conditions and procedures have not yet been defined.

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

Submission of electronic VAT returns is allowed. The conditions and procedures have not yet been defined.

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

Submission of electronic recapitulative statements is allowed. The conditions and procedures have not yet been defined.

## **ADMINISTRATIVE REQUIREMENTS**

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

There is a flat-rate scheme for farmers.

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

No.

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

Forms are available in Lithuanian.

## **RIGHT OF DEDUCTION**

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

There is no right of deduction for goods and services that are used for any purpose other than for the trader's taxable business.

Input VAT cannot be deducted on:

- input and/or import VAT on goods and services intended for entertainment and representation, if it cannot be subtracted from the received income (subject to legislation regulating the taxation of profit/income), when calculating the taxable profit/income, and expenses relative to their acquisition;
- input or import VAT on either a passenger car designed for the transportation of no more than 8 people (excluding the driver), or on a motor vehicle of the class attributed to the category of off-road vehicles, provided that the car is not supplied or leased, used as a taxi, or for driving instruction services. The same limitations shall apply to the deduction of input VAT on the lease of cars of the specified categories. These limitations shall not apply to motor vehicles of the specified categories, provided they are attributed to special purpose motor vehicles under legal acts regulating the classification and coding of vehicles;
- input VAT on the service of passenger transport by motor vehicles designed for the transportation of no more than 8 people (excluding the driver), or a motor vehicle of the class attributed to the category of off-road vehicles; and
- no deduction may be made for goods and services where the seller is applying the margin scheme. This applies to tourist services, second hand goods or art collection or antique items.

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

No more than 75 % of VAT can be deducted on representation expenses.

## 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 <sup>1</sup>		Threshold for application of the special scheme for distance selling <sup>2</sup>		Exemption for small enterprises <sup>3</sup>	
	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						35.000
Malta		10.000		35.000		37.000 <sup>4</sup> 24.300 <sup>4</sup> 14.600 <sup>4</sup>

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

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

<sup>3</sup> 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.

<sup>4</sup> €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
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	55.000 GBP	86.112	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

	<b>COUNTRY</b>	<b>CURRENCY</b>
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