

Contents

Editorial4

Regulatory framework of the VAT Directive.....6

Austria 16

Belgium 41

Bulgaria 67

Czech Republic 85

Estonia 123

France 138

Germany..... 158

Greece 182

Great Britain 214

Hungary..... 248

Ireland 276

Italy 309

Latvia 347

The Netherlands 372

Norway 389

Poland 404

Romania 418

Slovakia..... 431

Slovenia 451

Spain 473

Sweden 493

Switzerland 526