

Expiration of the right to use the special scheme

If the supply of a user of the special scheme in the current calendar year exceeds the threshold of 100,000 euros of the European Union, they will lose the right to use the special scheme from the day the threshold is exceeded until the end of the calendar year following the exceeding of the threshold.

For example, if a company exceeded the European Union threshold of 100,000 euros on 1 May 2025, then the company can again apply for the implementation of the special scheme for small businesses from 1 January 2027, provided that the required conditions are met.

A person's right to use the special scheme, either in all Member States or in a specific Member State, also ceases in the following cases:

1. the Member State where the person uses the special scheme has notified that the person can no longer use the tax exemption in that Member State due to exceeding the national threshold.
Depending on the Member State, the person cannot use the special scheme in the country where the special scheme was terminated during the calendar year following the threshold being exceeded or during the two following calendar years. After this period, the right to reapply for the special scheme arises if the required conditions are met.
2. the user of the special scheme has notified the tax authority of the cessation of use of the special scheme in the e-services environment;
3. the user of the special scheme has notified the tax authority of the cessation of its activities in the e-services environment or the tax authority may otherwise assume this.

The tax authority will notify the person of the termination of the right to use the special scheme with a decision. If the person wishes to terminate the use of the special scheme, although the conditions for its use continue to be met, the right to use the special scheme will expire on the first day of the quarter following the notification to the tax authority, or if the tax authority has been notified in the last month of the quarter, then on the first day of the second month of the following quarter. In other cases, the right to use the special scheme expires on the day specified in the tax authority's decision.

Last updated on 04.03.2025