



<b>Alemanha</b>	<p>The Article in the national legislation of Germany that transposes the second hand goods scheme is § 25a Umsatzsteuergesetz ( German Vat Law).</p> <p>According to § 14a Absatz 6 Umsatzsteuergesetz the application of the margin scheme (§ 25a Umsatzsteuergesetz) has to be pointed out in the invoice. There is no obligation to use an exact wording. Any wording indicating that the second hand margin scheme has been applied can be used.</p> <p>These are the current wordings:</p> <ul style="list-style-type: none"><li>• “<b>Verkauf unter Anwendung der Margenbesteuerung</b>”</li><li>• “<b>Verkauf unter Anwendung der Differenzbesteuerung</b>”</li><li>• “<b>§ 25a UstG</b>”</li><li>• “<b>Umsatzsteuer nicht ausweisbar - § 25 A UstG</b>”</li><li>• “<b>Margenbesteuerung nach § 25a UstG</b>”</li></ul>
<b>Áustria</b>	<p>The exact wording that has to be put on the invoice:</p> <p><b>"Differenzbesteuerung gemäß § 24 UStG gelangt zur Anwendung"</b></p>
<b>Bélgica</b>	<p>Article in the national legislation that transposes the second hand goods scheme: Article 58, §4</p> <p>The exact wording that has to be put on the invoice:</p> <p>In dutch: "<b>Levering onderworpen aan de bijzondere regeling van belastingheffing over de winstmarge. BTW niet aftrekbaar</b>"</p> <p>In french: "<b>Livraison soumise au régime particulier d'imposition de la marge bénéficiaire. T.V.A. non déductible</b>"</p>
<b>Chipre</b>	<p><b>δεν έχει διεκδικηθεί έκπτωση φόρου εισροών και δεν πρόκειται να διεκδικηθεί από μένα σε σχέση με τα αγαθά που πωλούνται με αυτό το τιμολόγιο».</b></p> <p>The supplier should also make a reference on the invoice to: <b>"article 40 of the VAT legislation"</b></p>
<b>Dinamarca</b>	<p>Article in the national legislation that transposes the second hand goods scheme: the Danish VAT-act (law no.966 of 14<sup>th</sup> October 2005) Article 69-71. According to the departmental order (no. 663 of 16<sup>th</sup> June 2006) to the general VAT act article 92 it is stated that the invoice according to the margin scheme must mention, that the goods is sold according to the</p>



	<p>margin scheme, and the invoice does not give right to deduct input VAT.</p> <p>The exact wording that has to be put on the invoice:</p> <p>In danish: “<b>Brugtmoms – ingen adgang til momsfradrag for køber</b>”.</p> <p>In english: “<b>VAT margin scheme –input VAT deduction cannot be claimed by the purchaser</b>”.</p>
Eslovénia	<p>“<b>DDV je obračunan, vendar ni izkazan v skladu s prvim odstavkom 102. člena ZDDV-1</b>”.</p> <p>In english: “<b>VAT is charged but it is not indicated in accordance with Article 102 (1) of the VAT Act</b>”.</p>
Espanha	<p>“<b>entrega com arreglo a lo dispuesto en la directiva 94/5/CE</b>”</p>
Estónia	<p>Articles in the national legislation: <b>Margin scheme VAT Act § 41, § 37 (8)</b></p> <p>§ 41. Special arrangements for imposing value added tax on resale of second-hand goods.</p> <p>The exact wording that has to be put on the invoice: Where special arrangements apply for imposing value added tax on the resale of second-hand goods, original works of art, collectors' items and antiques (§ 41) or where special arrangements apply for imposing value added tax on the sale of second-hand goods, original works of art, collectors' items and antiques by public auction “<b>§ 42), reference to §§ 41 or 42 of this Act</b>”, or <b>Article 26a</b>, or Paragraph C of Article 26a of the Sixth Directive, correspondingly;  (07.12.2005 entered into force 01.01.2006 - RT I 2005, 68, 528)</p>
Finlândia	<p>According to the article 209b of the Value Added Tax Act (1501/1993) where the scheme for marginal taxation of second-hand goods is applied</p> <p>Articles in the national legislation and the exact wording that has to be put on the invoice:</p> <p>“<b>Margin scheme, no deductible VAT (VAT 79a § - 79k §)</b>” “<b>Marginaaliverotus, ei sisällä vähennettävää arvonlisäveroä (Alv 79a § - 79k §)</b>”</p>
França	<p>“<b>TVA incluse</b>” or, “<b>prix TTC</b>” or, “<b>livraison effectuée dans le cadre de la 7ème directive</b>”</p>



<b>Grécia</b>	“ <b>Livraison sous le régime de l’article 36 a de la Loi n.º 1642/86</b> ” or “ <b>παραδοση με το καθεστως του αρθρου 36 α - φ.π.α. μη εκπιπτομευος</b> ” or “ <b>Σύμφωνα με το αρθρο 45 του Κώδικα ΦΠΑ-Νόμος 2859/2000</b> ” or In english: “ <b>In accordance to article 45 of the Greek VAT Code- Law 2859/2000</b> ”
<b>Holanda</b>	Article in the national legislation that transposes the second hand goods scheme: Wet op de omzetbelasting 1968 (national VAT-taxlaw) Afdeling 5 regeling voor gebruikte goederen, kunstvoorwerpen, voorwerpen voor verzamelingen en antiquiteiten Articles 28b – 28h Article 28b: individual margin goods Article 28b: special arrangement for art collection and antique Article 28d: globalisation of margin goods Article 2a, 1, f: definition of new means of transport Article 2a, 1, k: Definition of reseller of second hand goods The exact wording that has to be put on the invoice: “ <b>Verkocht onder de margeregeling</b> ” or simply “ <b>margeregeling</b> ” According to the national VAT-law (article 35a) the second hand dealer has to referee on the invoice only to <b>article 28b or 28c or 28d</b> .
<b>Hungria</b>	Operators may refer to that specific part of the VAT Act: In hungarian: “ <b>XIV. Fejezet 2. és 3. alfejezete szerinti értékesítés</b> ”, ie. “supply according to Chapter XIV, Subchapters 2-3”), or they may have any other <i>unequivocal</i> reference to the margin scheme (e.g. “ <b>használt ingóságokra vonatkozó különös szabályok</b> ”, In english: “ <b>special scheme for second-hand goods</b> ”).
<b>Irlanda</b>	Value-Added Tax Act 1972 Section 12 of the Act deals with “deduction for tax borne or paid”. Section 12B of the Act “special scheme for means of transport supplied by taxable dealers”. (This section incorporated into Irish law the provisions of Articles 311 to 343 of VAT Directive 2006/112/EC in so far as they relate to motor vehicles, including cars.) Regulation 31 of the Value-Added Tax Regulations 2006 (SI No. 548 of 2006) deals with certain details of the  “ <b>Special scheme for means of transport</b> ”



<b>Itália</b>	<p>Article in the national legislation that transposes the second hand goods scheme: Supply under margin scheme: articles 36 – 40 bis del D.L. n. 41 del 23/2/1995, convertito con Legge n.85/1995</p> <p>The exact wording that has to be put obligatorily on the invoice: <b><i>“operazione soggetta al regime speciale del margine ai sensi dell’art. 36 del D.L. 41/1995”</i></b></p>
<b>Letónia</b>	<p>Pievienotās vērtības nodoklis tiek piemērots saskaņā ar likuma: <b><i>“Par pievienotās vērtības nodokli 2 .panta piecpadsmīto daļu.”</i></b></p> <p>In english: <b><i>“Value added tax is applied according to Article 2 Paragraph fifteen of the law On Value Added Tax”</i></b></p>
<b>Lituânia</b>	<p>Article in the national legislation that transposes the second hand goods scheme - Law on Value Added Tax of the Republic of Lithuania 05-03-2002 No. IX-751, Article No.106-110</p> <p>The exact wording that has to be put on the invoice: In lithuanian: <b><i>“Taikoma maržos schema- PVM įstatymo XII skyriaus trečiasis skirsnis“</i></b> or <b><i>“Taikoma maržos schema- PVM įstatymo 106-110 straipsniai”</i></b>or <b><i>“Taikoma maržos schema- Šeštiosios Direktyvos 26a straipsnis”</i></b>or <b><i>“Taikoma speciali naudotų automobilių apmokestinimo PVM schema“</i></b></p> <p>In english: <b><i>“The margin scheme- in accordance with Section three Chapter XII of the Law on VAT“</i></b> or <b><i>“The margin scheme- in accordance with Articles 106-110 of the Law on VAT“</i></b> or <b><i>”The margin scheme- in accordance with Article 26a of the Sixth VAT Directive“</i></b>or <b><i>“Supply under margin scheme”.</i></b></p>
<b>Luxemburgo</b>	<p>Article in the national legislation that transposes the second hand goods scheme: Margin scheme: <b>Article 56ter</b> (loi du 12 février 1979 concernant la taxe sur la valeur ajoutée)</p> <p>The exact wording that has to be put on the invoice: <b><i>“Application du régime particulier d'imposition de la marge bénéficiaire”</i></b></p>



<b>Malta</b>	<p><i>“When an invoice refers to a supply to which a margin scheme applies it shall contain an indication to this effect by the inclusion of the words ‘Margin Scheme’ and a reference to the relevant scheme”.</i></p> <p><u>Maltese language version:</u></p> <p><i>“Meta fattura tkun terreferi għal provvista li għaliha tapplika l-iskema tal-margini għandu jkun fiha indikazzjoni ta’ dan billi jiddaħħlu l-kliem “Skema tal-Margini” u referenza għall-iskema relevanti”.</i></p>
<b>Polónia</b>	<p><i>“FAKTURA VAT marža” should be put in such case in the invoice (instead of the usual expression “FAKTURA VAT” otherwise used in the invoices).(...)</i></p>
<b>Reino Unido</b>	<p>The exact wording that has to be put on the invoice:</p> <p>Businesses that supply goods under the second hand margin scheme will be required to include one of three references on the margin scheme invoice they issue they are:</p> <ul style="list-style-type: none"><li>• A reference to the relevant article in the EC Directive <b>“Principal VAT Directive Article 311(1) 1, 2, 3 &amp; 4”</b></li><li>• A reference to the relevant UK legislation <b>“VAT Act 1994 Section 50A”</b></li><li>• Any other reference indicating that a second hand margin scheme has been applied’ examples are: <b>“This is a second-hand margin supply”</b> <b>“This invoice is for a second hand margin scheme supply”</b></li></ul>
<b>República Checa</b>	<p>Czech VAT Act does not require the precise expression; it only stipulates that the invoice shall include a note explaining that special arrangements are involved.</p> <p>The wording of this rule as set out in Article 29(10) of the Act No 235/2004 is:</p> <p><b>In czech:</b></p> <p><i>“Pokud se postupuje při uplatnění dane podle zvláštního režimu pro obchodníky s použitým zbožím, umeleckými díly, sberatelskými předměty a starozitnostmi (§ 90), na danovém dokladu .., uvede se sdělení, že se jedná o postup podle zvláštního režimu”</i></p> <p><b>In english:</b></p> <p><i>“Where, on applying VAT, it is proceeded under a special arrangements for dealers in second-hand goods, works of art , collectibles and antiques (Article 90), the invoice shall include a note explaining that special arrangements are involved”</i></p> <p>The key words in such a note in Czech could be <b>“zvláštní režim podle § 90”</b></p>



<b>Roménia</b>	<p>“<b>Art. 152<sup>^</sup>2</b> din Codul fiscal (Legea nr. 571/2003 cu modificarile ulterioare)”, or “<b>art. 313, 326 ori 333 din Directiva 112/2006/CE</b>” or “<b>Regim special pentru bunuri second-hand</b>”;or “<b>regim marginal</b>”</p>
<b>Suécia</b>	<p>Article in the national legislation that transposes the second hand goods scheme: Margin Scheme: <b>9a kap. ML*</b> Obligatory on invoice: “<b>ML = mervärdesskattelagen 1994:200</b>” (swedish VAT-legislation)</p>
<b>Portugal</b>	<p>DL n.º 199, de 18 de Outubro de 1996.</p> <p>A menção a indicar na factura é:</p> <p>In portuguese: “<b>IVA – Bens em segunda-mão</b>”</p> <p>In english: “<b>VAT – Second hand goods</b>”.</p>