

Our network in Europe

Country	Insurance Premium Taxes?	Parafiscal Taxes?	Fiscal Rep Required?	Frequency of Tax Return	Currency	Notes
EU 27 Member States						
AT Austria	✓	✓	✓	Monthly	EUR	
BE Belgium	✓	✓	✓	Monthly	EUR	(i)
BG Bulgaria	✗	✗	-	-	BGN	
CY Cyprus	✓	✓	✓	Monthly	CYP	
CZ Czech Republic	✗	✗	-	-	CZK	
DE Germany	✓	✓	✗	Monthly	EUR	(ii)
DK Denmark	✓	✓	✓	Monthly	DKK	
EE Estonia	✗	✗	-	-	EEK	
ES Spain	✓	✓	✓	Monthly	EUR	
FI Finland	✓	✓	✓	Monthly	EUR	
FR France	✓	✓	✓	Monthly	EUR	
GB United Kingdom	✓	✓	✗	Quarterly	GBP	
GR Greece	✓	✓	✓	Quarterly	EUR	
HU Hungary	✗	✓	✗	Quarterly	HUF	(ii)
IE Ireland	✓	✓	✗	Quarterly	EUR	(ii)
IT Italy	✓	✓	✓	Monthly	EUR	
LT Lithuania	✗	✗	-	-	LTL	
LU Luxembourg	✓	✓	✓	Quarterly	EUR	
LV Latvia	✗	✗	-	-	LVL	
MT Malta	✓	✗	✓	Quarterly	EUR	
NL Netherlands	✓	✗	✓	Quarterly	EUR	
PL Poland	✗	✓	✗	Monthly/Quarterly	PLN	(ii)
PT Portugal	✓	✓	✓	Monthly	EUR	
RO Romania	✗	✓	✗	Monthly	RON	
SE Sweden	✓	✗	✓	Monthly	SEK	(ii)
SI Slovenia	✓	✓	✗	Monthly	EUR	(ii)
SK Slovakia	✗	✗	-	-	SKK	
Non-EU Countries						
CH Switzerland	✓	✗	✗	Quarterly	CHF	(ii)
IS Iceland	✓	✓	✗	Monthly	ISK	(ii)
LI Liechtenstein	✓	✗	✗	Quarterly	CHF	(ii)
NO Norway	✗	✗	-	-	NOK	

Notes:

(i) In Belgium, a Fiscal Representative is only legally required for non-EU/EEA resident insurers.

(ii) Although the appointment of a Fiscal Representative is not a legal requirement, FiscalReps will perform the role of Fiscal Representative, ensuring that you are fully tax compliant.

About FiscalReps

Many insurers are finding it difficult to achieve an effective solution for discharging their Insurance Premium Tax obligations within the European Union. IPT is becoming an increasingly complex and time consuming issue for insurers writing EU business, due to the expansion of the EU and the lack of a uniform rate for IPT across the Union.

Completeness

FiscalReps has developed a unique clearing house service for IPT payments in the European Union, offering insurers a complete solution for the management of their IPT liabilities.

Expertise

We have the specialist expertise, industry experience and physical network to provide a seamless IPT service across the EU.

Confidence

We enable insurers to feel confident to take on multi-jurisdictional risks in the EU, knowing that they have an effective solution in place to manage their IPT obligations.

Advice

In addition to our clearing house service for the payment of IPT within the EU, we are able to provide professional advice to insurers, the buyers of insurance and their professional advisors, assisting them with premium tax compliance issues.

For more information or to discuss any premium tax issues, please contact us.

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ENSURING YOUR BUSINESS COMPLIES WITH
INSURANCE PREMIUM TAX LEGISLATION

The logo for FiscalReps, featuring a stylized infinity symbol followed by the text "FiscalReps" in a white, sans-serif font.