

Who	When	Threshold	Deadline
Large taxpayers	No later than the legal deadline for submitting the annual corporate tax return for each fiscal year	<p>EUR 200,000 excluding VAT, for interest received / paid for financial services</p> <p>EUR 250,000 excluding VAT, for supplies / acquisitions of services</p> <p>EUR 350,000 excluding VAT, for sales / acquisitions of tangible or intangible goods</p>	10 days from the request date
All taxpayers	Upon receipt of a written request from the tax authorities, as part of a tax audit	<p>EUR 50,000 excluding VAT, for interest received / paid for financial services or for supplies / acquisitions of services</p> <p>EUR 100,000 excluding VAT, for sales / acquisitions of tangible or intangible goods</p>	Between 30 and 60 days , with the possibility to extend this term once by up to 30 days