

VAT Identification Number Structure

The VAT Identification Number Structure for the European Union Member States is listed below. An organization that is registered in the United Kingdom, France or Denmark, should include the appropriate spaces as specified in the structure below. VAT Exempt should only be selected for an organization that is not located in the European Union and Switzerland or defined as VAT Exempt by local regulations.

MEMBER STATE	STRUCTURE	FORMAT*
AT-Austria	ATU99999999 ¹	1 block of 9 characters
BE-Belgium	BE099999999 ²	1 block of 10 digits ³
BG-Bulgaria	BG999999999 or BG9999999999	1 block of 9 digits or 1 block of 10 digits
CH-Switzerland	CH999999	1 block of 6 digits
CY-Cyprus	CY99999999L	1 block of 9 characters
CZ-Czech Republic	CZ99999999 or CZ999999999 or CZ9999999999	1 block of either 8, 9 or 10 digits
DE-Germany	DE999999999	1 block of 9 digits
DK-Denmark	DK99 99 99 99	4 blocks of 2 digits
EE-Estonia	EE999999999	1 block of 9 digits
EL-Greece	EL999999999	1 block of 9 digits
ES-Spain	ESX99999999X	1 block of 9 characters
FI-Finland	FI99999999	1 block of 8 digits
FR-France	FRXX 999999999	1 block of 2 characters, 1 block of 9 digits
GB-United Kingdom	GB999 9999 99 or GB999 9999 99 999 ⁴ or GBGD999 ⁵ or GBHA999 ⁶	1 block of 3 digits, 1 block of 4 digits and 1 block of 2 digits; or the above followed by a block of 3 digits; or 1 block of 5 characters
HU-Hungary	HU999999999	1 block of 8 digits
IE-Ireland	IE9S999999L	1 block of 8 characters
IT-Italy	IT999999999999	1 block of 11 digits
LT-Lithuania	LT9999999999 or LT999999999999	1 block of 9 digits, or 1 block of 12 digits
LU-Luxembourg	LU999999999	1 block of 8 digits
LV-Latvia	LV999999999999	1 block of 11 digits
MT-Malta	MT999999999	1 block of 8 digits
NL-The Netherlands	NL9999999999B9 ⁷	1 block of 12 characters
PL-Poland	PL99999999999	1 block of 10 digits
PT-Portugal	PT99999999999	1 block of 9 digits
RO-Romania	RO99999999999	1 block of minimum 2 digits and maximum 10 digits
SE-Sweden	SE99999999999999	1 block of 12 digits
SI-Slovenia	SI999999999	1 block of 8 digits
SK-Slovakia	SK999999999999	1 block of 10 digits

For more information: http://ec.europa.eu/taxation_customs/vies/faqvies.do#item11

Remarks

*: Format excludes 2 letter alpha prefix
9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "**"
L: A letter

Notes

1: The 1st position following the prefix is always "U"
2: The first digit following the prefix is always zero ('0')
3: The (new) 10-digit format is the result of adding
a leading zero to the (old) 9-digit format.

4: Identifies branch traders
5: Identifies Government Departments
6: Identifies Health Authorities
7: The 10th position following the prefix is always "B"