

VAT Identification Number Structure



Member State	Prefix	Structure	Format
AT-Austria	AT	ATU12345678	Prefix + Letter U + 8 digits (9 characters)
BE-Belgium	BE	BE0123456789	Prefix + Digit 0 + 9 digits (10 characters)
BG-Bulgaria	BG	BG123456789 or BG0123456789	Prefix + 9 digits Prefix + Digit 0 + 9 digits (10 characters)
CY-Cyprus	CY	CY12345678L	Prefix + 8 digits + Letter (9 characters)
CZ-Czech Republic	CZ	CZ12345678 CZ123456789 CZ1234567890	Prefix + 8 digits Prefix + 9 digits Prefix + 10 digits
DE-Germany	DE	DE123456789	Prefix + 9 digits
DK-Denmark	DK	DK12345678	Prefix + 8 digits
EE-Estonia	EE	EE123456789	Prefix + 9 digits
EL-Greece	EL	EL123456789	Prefix + 9 digits
ES-Spain	ES	ESX1234567X	Prefix + Letter + 7 digits + Letter or Digit (9 characters)
FI-Finland	FI	FI12345678	Prefix + 8 digits
FR-France	FR	FRXX123456789	Prefix + 2 Letters or Digits + 9 digits (11 characters)
GB-United Kingdom	GB	GB123456789 GB123456789012 GBGD123 or GBHA123	Prefix + 9 digits Prefix + 12 digits Prefix + Letters GD + 3 digits (5 characters) Prefix + Letters HA + 3 digits (5 characters)
HU-Hungary	HU	HU12345678	Prefix + 8 digits
IE-Ireland	IE	IE9S12345L IE1234567LH	Prefix + Digit + Letter or Digit or Sign + 5 digits + Letter (8 characters) Prefix + 7 Digits + Letter + Letter H (9 characters)
IT-Italy	IT	IT12345678901	Prefix + 11 digits
LT-Lithuania	LT	LT123456789 LT123456789012	Prefix + 9 digits Prefix + 12 digits
LU-Luxembourg	LU	LU12345678	Prefix + 8 digits
LV-Latvia	LV	LV12345678901	Prefix + 11 digits
MT-Malta	MT	MT12345678	Prefix + 8 digits
NL-Netherlands	NL	NL123456789 B01	Prefix + 9 digits + Letter B + 2 digits (12 characters)
PL-Poland	PL	PL1234567890	Prefix + 10 digits
PT-Portugal	PT	PT123456789	Prefix + 9 digits
RO-Romania	RO	RO1234567890	Prefix + minimum 2 digits and maximum 10 digits
SE-Sweden	SE	SE1234567890 01	Prefix + 12 digits (last 2 digits are always 01)
SI-Slovenia	SI	SI12345678	Prefix + 8 digits
SK-Slovakia	SK	SK1234567890	Prefix + 10 digits
HR-Croatia	HR	HR12345678901	Prefix + 11 digits
CH-Switzerland	CH	CHE123456789MWST	Prefix + Letter E + 9 digits + Letters MWST or TVA or IVA
NO-Norway	NO	NO123456789MVA	Prefix + 9 digits + Letters MVA

Explanatory Notes:

0...9: A digit

X: A letter or a digit

S: A letter; a digit; "+" or "*"

L: A letter

Validation sites:

www.ec.europa.eu/taxation_customs/vies/

<http://www1.agenziaentrate.it/servizi/vies/vies.htm>