

# VAT registration number

This page contains information about VAT registration number (VAT-number) across EU member countries.

## VAT-number in EU-countries

Member	VAT registration number with country code a)	Number of characters in addition to the country code
Belgien	BE 9999999999	10 figures b)
Bulgarien	BG 9999999999	9 - 10 figures
Cypern	CY 99999999X	8 figures + 1 letter
Danmark	DK 99999999	8 figures
Estland	EE 99999999	9 figures
Finland	FI 99999999	8 figures
Frankrike	FR 999999999999	11 figures c)
Grekland	EL 9999999999	9 figures d)
Irland	IE 9X99999X	8 or 9 characters e)
Italien	IT 999999999999	11 figures o)
Kroatien	HR 999999999999	11 figures
Lettland	LV 999999999999	11 figures
Litauen	LT 999999999999	9 or 12 figures
Luxemburg	LU 99999999	8 figures
Malta	MT 99999999	8 figures
Nederländerna	NL 9999999999B99	12 characters
Polen	PL 9999999999	10 figures f)
Portugal	PT 9999999999	9 figures
Rumänien	RO 999999999999	2 - 10 figures g)
Slovakien	SK 9999999999	10 figures
Slovenien	SI 99999999	8 figures
Spanien	ES X99999999X	9 characters h)
Storbritannien	GB 9999999999	9 figures
Storbritannien	GB 99999999999999	12 figures i)
Storbritannien	GB GD999	5 characters j)
Storbritannien	GB HA999	5 characters k)
Sverige	SE 99999999999999	12 figures l)
Tjeckien	CZ 999999999999	8 - 10 figures
Tyskland	DE 9999999999	9 figures m)
Ungern	HU 9999999999	8 figures
Österrike	AT U999999999	9 characters n)

Uppgifterna ändrade senast 2013-06-28

## Explanation

9 = character must be a number

X = character must be a letter or number

Characters	Explanation
a)	Use spaces after the country code of clarity.
b)	Fill out earlier nine-digit number with a leading zero
c)	The first or the second character after the country code may exceptionally be a letter instead (not I or O).
d)	The country code is not in accordance with ISO 3166. Greek VAT number appears as approved if the company specifically notified to the country's tax authority that they trade with other EU countries.
e)	Second character after the country code is a number or a letter, the last character is always a letter. (Note the difference between 1 and I, and between 0 and O)
f)	Polish VAT registration number appears only as approved if the company specifically notified to the country's tax authority that they trade with other EU countries.
g)	Numbers less than ten digits must not be filled out with leading zeros
h)	The first character after the country code or in some cases the last character or both of those characters is a letter. Spanish VAT number appears as approved if the company specifically notified to the country's tax authority that they trade with other EU countries.
i)	Refers to companies that have separate VAT registrations for various activities.
j)	Refers to authorities (Governmental Departments)
k)	Refers to "health care institution", now normally replaced with 9-digit numbers beginning with the digits 654
l)	The last two digits are always 01.
m)	Special registration number for EU trade designated "Umsatzsteuer Identification Number" ("Ust-IdNr.").
n)	The first character after the country code is always the letter U. designated "UID-No.".
o)	Italian VAT number is displayed only as approved if the company specifically notified to the country's tax authority that they trade with other EU countries.