

VAT Registration Number Formats

Member State	Structure	Format*
AT-Austria	ATU99999999 ¹	1 block of 9 characters
BE-Belgium	BE0999999999 ²	1 block of 10 digits ³
BG-Bulgaria	BG999999999 or BG9999999999	1 block of 9 digits or 1 block of 10 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 ⁴	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
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 LT9999999999999	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	NL9999999999B99 ⁸	1 block of 12 characters
PL-Poland	PL999999999999	1 block of 10 digits
PT-Portugal	PT9999999999	1 block of 9 digits
RO-Romania	RO9999999999	1 block of minimum 2 digits and maximum 10 digits
SE-Sweden	SE9999999999999	1 block of 12 digits
SI-Slovenia	SI999999999	1 block of 8 digits
SK-Slovakia	SK999999999999	1 block of 10 digits

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: The first and last characters may be alpha or numeric; but they may not both be numeric.
- 5: Identifies branch traders.
- 6: Identifies Government Departments.
- 7: Identifies Health Authorities.
- 8: The 10th position following the prefix is always "B".