

**FORMATS OF EU MEMBER STATES**  
**VAT REGISTRATION NUMBERS**

Member State	Country Code	Number of Characters	Note
Austria	AT	9	First character is <u>U</u>
Belgium	BE	10	Prefix any 9 digit number with a zero
Bulgaria	BG	9 or 10	
Cyprus	CY	9	Last character is alphabetical
Czech Rep.	CZ	8, 9 or 10	Delete first 3 characters if number is 11, 12 or 13 digits in length
Denmark	DK	8	
Estonia	EE	9	
Finland	FI	8	
France	FR	11	May include alphabetical characters: <i>first</i> or <i>second</i> or <i>first &amp; second</i>
Germany	DE	9	"Umsatzsteuer Identifikationsnummer"
Greece	EL	9	Prefix any 8 digit number with a zero
Hungary	HU	8	
Ireland	IE	8	Includes one or two alphabetical characters: <i>last</i> or <i>second &amp; last</i>
Italy	IT	11	
Latvia	LV	11	
Lithuania	LT	9 or 12	
Luxembourg	LU	8	
Malta	MT	8	
Netherlands	NL	12	Tenth character is <u>B</u>
Poland	PL	10	
Portugal	PT	9	
Romania	RO	2 to 10	
Spain	ES	9	Includes one or two alphabetical characters: <i>first</i> or <i>last</i> or <i>first &amp; last</i>
Slovak Rep.	SK	10	
Slovenia	SI	8	
Sweden	SE	12	