

## VAT Number List

EU Country	Abbreviation	VAT Number Format	National Prefix	Example	Notes
Austria	MWST	One letter and eight digits	AT	AT <u>U</u> 12345678	The first character is always 'U'
Belgium	BYW	Nine digits	BE	BE 123456789	
Denmark	MOMS	Eight digits	DK	DK 12345678	
Finland	ALV	Eight digits	FI	FI 12345678	
France	TVA	Eleven digits or Ten digits and one letter or Nine digits and two letters	FR	FR 12345678901 or FR <u>X</u> 2345678901 or FR 1 <u>X</u> 345678901 or FR <u>XX</u> 345678901	May include 1 or 2 letters :-  Either FIRST, SECOND or FIRST & SECOND.  All letters except O and I are valid.
Germany	MWST	Nine digits	DE	DE 123456789	Must be the 9 digit 'Umsatzsteuer Identifikationsnummer' (Ust ID Nr.)
Greece	ΦΠΑ	Nine digits	EL	EL 012345678	Prefix any 8 digit number with zero
Ireland	VAT	Seven digits and one letter or Six digits and two letters	IE	IE 1234567 <u>X</u> or IE 1 <u>X</u> 34567 <u>X</u>	Includes 1 or 2 letters :-  Either LAST or SECOND & LAST
Italy	IVA	Eleven digits	IT	IT 12345678901	
Luxembourg	TVA	Eight digits	LU	LU 12345678	
Netherlands	BTW	Eleven digits and one letter	NL	NL 123456789 <u>B</u> 01	Tenth character is always 'B'  The 3 digit suffix is always <u>B</u> 01 to <u>B</u> 99.
Portugal	IVA	Nine digits	PT	PT 123456789	
Spain	IVA	Eight digits and one letter or Seven digits and two letters	ES	ES <u>X</u> 12345678 or ES 12345678 <u>X</u> or ES <u>X</u> 1234567 <u>X</u>	Includes 1 or 2 letters :-  Either FIRST, LAST or FIRST & LAST.
Sweden	MOMS	Twelve digits	SE	SE 12345678900 <u>1</u>	The last 2 characters must be '01'.
UK	VAT	Nine digits or Twelve digits	GB	GB 123456789 or GB 12345678900 <u>1</u>	Twelve digits if the number represents a sub-company within a group