

Member State	Country Code	VAT Equivalent	No. of characters	Comments
Austria	AT	Mehrwertsteuer (Mwst)Umstattzsteuer (Umst)	9	The first character is always "U"
Belgium	BE	Belasting over de Toegevoegde Waarde (BTW)Taxe sur la Valeur Ajoutée (TVA)	10	Pre-fix any 9 digit numbers with "0"
Cyprus (Southern)	CY		9	Last character is always a letter
Czech Republic	CZ		8, 9 , 10	Where 11, 12, 13 numbers are quoted – delete first 3 numbers
Denmark	DK	Omsaetningafgift	8	
Estonia	EE		9	
Finland	FI	Arvonlisavero (ALV)	8	
France	FR	Taxe sur la Valeur Ajoutée (TVA)	11	May include alphabetical characters (not I or O) 1 st or 2 nd , or 1 st & 2 nd
Germany	DE	Umstattzsteuer Identifikationsnummer (Umst)	9	
Greece	EL	Arithmos Forologikou Mitroou (FPA)	9	
Hungary	HU		8	
Ireland	IE	Value Added Tax	8	Includes one or two alphabetical characters: last, or 2 nd and last
Italy	IT	Imposta sul valore Aggiunto (IVA)	11	

Latvia	LV		11	
Lithuania	LT		9 or 12	
Luxembourg	LU	Taxe sur la Valeur Ajoutée (TVA)	8	
Malta	MT		8	
Netherlands	NL	Omzetbelasting (OB) Belasting over de Toegevoegde Waarde (BTW)	12	10 th digit is always "B"
Poland	PL		10	
Portugal	PT	Imposto sobre o Valor Acrescentado (IVA)	9	
Spain	ES	Impuesto sobre el Valor Anadidio (IVA)	9	Includes one or two alphabetical characters 1 st or last , or 1 st & last
Slovak Republic	SK		10	
Slovenia	SI		8	
Sweden	SE	Mervardeskatt (MOMS)	12	