Frequently Asked Questions

Table of Contents

- Q21 - Where can I obtain more information about the EU VAT fiscal administration?

Q1: What is the VAT Information Exchange System (VIES)?

It is an electronic means of transmitting information relating to VAT-registration (= validity of VAT-numbers) of companies registered in EU. Furthermore, information relating to (tax exempt) intra-Community supplies between Member States' administrations is also transmitted via VIES.

Q2: How is this information obtained?

The information relating to VAT-registration data is captured by the national administrations and fed into national databases. This applies also to the intra-Community supplies declared on 'recapitulative statements'.

Q3: Why do certain software suppliers ask for a VAT identification number when I purchase over the internet?

Suppliers of electronic services, such as anti-virus updates are obliged to charge VAT on the service. If the purchaser of these services is a taxable person, then in certain circumstances, it is the customer, rather than the supplier who must account for the VAT. For this reason, the supplier may ask for the VAT identification number of the customer, so that he can confirm whether it is he who must charge the VAT or whether the customer himself will account for the VAT. If the customer does not have a valid VAT number, then the supplier will charge VAT. For additional information, please see VAT on e-commerce (FAQ)

Q4: How up-to-date is the data?

The data is real-time. Each time you make a request, a message is sent to the Member State which issued the VAT identification number asking if the number quoted is valid.

Q5: Can I make batch requests via VIES on the Web?

No. The system is designed for single requests.

Q6: Will further information be made available?

No. Only confirmation on whether or not a number is valid.

Q7: The system indicates that a number is invalid. What action should I take?

A number can be invalid for a number of reasons. In the first case, check with your customer that the number quoted by him is correct (correct number of characters, correct length). If the number quoted by your customer, even after checking, continues to be invalid, you should ask him to contact *his* tax administration.

Q8: Do I need to have a valid VAT identification number for my customer before I make an intra-Community supply?

To make an intra-Community supply without charging VAT, you should ensure that the person to whom you are supplying the goods is a taxable person in another Member State, and that the goods in question have left, or will leave your Member State to another MS. VAT-number should also be in the invoice.

Q9: Do I need a valid VAT number for my recapitulative statement?

Yes. The number of your customer quoted in your recapitulative statement which you submit to your tax administration must be correct.

Q10: What is a recapitulative statement?

Taxable persons making the intra-Community supplies report the *total supplies* in the relevant quarter to *each taxable person* in another Member State on a recapitulative statement which is submitted to the tax administration of the taxable person making the supply.

Q11: Is it possible to know the algorithms used by Member States in the construction of their VAT identification numbers?

The European Commission cannot divulge these algorithms. However, the structure of VAT identification numbers is given in the table below.

VAT identification number structure

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 or1 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	ESX9999999X[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
GB-United Kingdom	GB999 9999 99 or GB999 9999 99 999[5] or GBGD999[6] or GBHA999[7]	1 block of 3 digits, 1 block of 4 digits and 1 block of 2 digits; or the above followed by a block of 3 digits; or 1 block of 5 characters
HU-Hungary	HU99999999	1 block of 8 digits
IE-Ireland	IE9S99999L	1 block of 8 characters
IT-Italy	IT99999999999	1 block of 11 digits
LT-Lithuania	LT999999999 or LT999999999999	1 block of 9 digits, or 1 block of 12 digits
LU-Luxembourg	LU99999999	1 block of 8 digits
LV-Latvia	LV99999999999	1 block of 11 digits
MT-Malta	MT99999999	1 block of 8 digits
NL-The Netherlands	NL999999999B99[8]	1 block of 12 characters
PL-Poland	PL9999999999	1 block of 10 digits
PT-Portugal	PT999999999	1 block of 9 digits
RO-Romania	RO999999999	1 block of minimum 2 digits and maximum 10 digits
SE-Sweden	SE999999999999	1 block of 12 digits
SI-Slovenia	SI99999999	1 block of 8 digits
SK-Slovakia	SK9999999999	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".

Q12: What do I have to do if my own VAT number appears as invalid?

The Commission´s web site is a real-time system which checks the validity of VAT identification numbers against the databases maintained by Member States.
If your VAT number appears as invalid, you should take this matter up with your own tax administration.

Q13: What do I have to do if the VAT number of my customer appears as invalid?

The Commission´s web site is a real-time system which checks the validity of VAT identification numbers against the databases maintained by Member States. In other words, when you check a number, it is the database of that Member State that is being checked.
If the VAT number of your customer comes up as invalid, then he should take the matter up with his fiscal administration.

Q14: What do I have to do if the web site doesn't run?

The Commission´s web site is a real-time system which checks the validity of VAT identification numbers against the databases maintained by Member States. In other words, when you check a number, it is the database of that Member State that is being checked.
Some parts of the system may be unavailable at certain times due to the necessity to back-up the Member States' databases.

This is a known problem, and the Commission is working with Member States to ensure that the length of time that their databases are down for updating is kept to a minimum.

Q15: Is it possible to have the name and/or the address linked to a VAT number?

Certain Member States permit the display of the name and address of the taxable person where the VAT number is currently valid. If no name/address is displayed, this means that the relevant Member State does not permit the display of this data.

Customers have the right to get confirmation from their own tax administration if a VAT identification number is associated with a name and/or address.

Q16: Is it possible to have an open interface to the Commission's web site?

A SOAP service, offering the same functionality as the interactive service is available. The disclaimer, help and FAQ pages are also applicable for this service. Its WSDL file can be obtained here: http://ec.europa.eu/taxation_customs/vies/checkVatService.wsdl. Any technical question related to this service can be submitted to TAXUD - Vies on Internet.

Q17: Is it possible to get the VAT number of a customer/supplier knowing his name and address?

The Commission does not have access to this information.
The Commission´s web site only allows you to confirm the validity of a customer's VAT number.
The VAT number should be supplied to you directly by your customer/supplier.

Q18: What do I have to do if I can not check the validity of the VAT number of my customer?

If you believe that your customer is not a taxable person, you should not exempt the supply but should charge VAT.

Q19: Austrian VAT numbers have an "ATU" prefix, but the Commission´s web site only provides an "AT" prefix for Austrian numbers.

The correct prefix for Austria is "AT". The first position for Austrian VAT numbers is always "U". You should therefore enter a "U" as the first character when verifying an Austrian VAT identification number.

Q20: Is there a database with all VAT registered persons available?

There does not exist a European data base with VAT registered persons.
The Commission web site is connected to the Member States VAT databases respectively and the verification is based on the information available in the respective database.

Q21: Where can I obtain more information about the EU VAT fiscal administration?

You can find this information in the VAT in the European Community publication.