**Q11 : Is it possible to know the algorithms used by Member States / Northern Ireland 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

Search:

| **Member State / Northern Ireland** | **Structure** | **Format\*** |
| --- | --- | --- |
| AT-Austria | ATU999999991 | 1 block of 9 characters |
| BE-Belgium | BE0999999999 BE1999999999 | 1 block of 10 digits |
| 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 | ESX9999999X4 | 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 |
| HR-Croatia | HR99999999999 | 1 block of 11 digits |
| HU-Hungary | HU99999999 | 1 block of 8 digits |
| IE-Ireland | IE9S99999L IE9999999WI | 1 block of 8 characters or 1 block of 9 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 | NLSSSSSSSSSSSS | 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 |
| XI-Northern Ireland | XI999 9999 99 or XI999 9999 99 9995 or XIGD9996 or XIHA9997 | 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 |

Showing 1 to 28 of 28 entries

**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: All letters are case sensitive. Please follow the exact syntax of the VAT number shown.