

# ESL Country Codes and customer VAT Number formats

This document contains information about the Country Codes and customer VAT Registration Number formats for countries in the EC.

## Austria

Country Code	VAT Number format	Number of characters	Things to note
AT	U12345678	9	First character will always be <b>U</b>

## Belgium

Country Code	VAT Number format	Number of characters	Things to note
BE	1234567890	10	9 numbers prior to 1 April 2005

## Bulgaria

Country Code	VAT Number format	Number of characters	Things to note
BG	<ul style="list-style-type: none"><li>• 123456789</li><li>• 1234567890</li></ul>	9 or 10	Joined the EU on 01/01/07

## Cyprus

Country Code	VAT Number format	Number of characters	Things to note
CY	12345678X	9	Last character must be a letter

## Czech Republic

Country Code	VAT Number format	Number of characters	Things to note
CZ	<ul style="list-style-type: none"><li>• 12345678.</li><li>• 123456789.</li><li>• 1234567890.</li></ul>	8, 9 or 10	Where 11, 12 or 13 numbers are quoted – delete the first three as these are a tax code

## Denmark

Country Code	VAT Number format	Number of characters	Things to note
DK	12345678	8	N/A

## Estonia

Country Code	VAT Number format	Number of characters	Things to note
EE	123456789	9	N/A

## Finland

Country Code	VAT Number format	Number of characters	Things to note
FI	12345678	8	N/A

## France

Country Code	VAT Number format	Number of characters	Things to note
FR	<ul style="list-style-type: none"><li>• 12345678901.</li><li>• X1234567890.</li></ul>	11	May include alphabetical

	<ul style="list-style-type: none"> <li>• 1X123456789.</li> <li>• XX123456789.</li> </ul>		characters - any except O or I (first or second or first and second)
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## Germany

Country Code	VAT Number format	Number of characters	Things to note
DE	123456789	9	Must be the nine digit 'Umsatzsteuer Identifikationsnummer'

## Greece

Country Code	VAT Number format	Number of characters	Things to note
EL	123456789	9	N/A

## Hungary

Country Code	VAT Number format	Number of characters	Things to note
HU	12345678	8	N/A

## Ireland

Country Code	VAT Number format	Number of characters	Things to note
IE	<ul style="list-style-type: none"> <li>• 1234567X.</li> <li>• 1X23456X.</li> </ul>	8	Includes one or two alphabetical characters (last or second and last)

## Italy

Country Code	VAT Number format	Number of characters	Things to note
IT	12345678901	11	N/A

## Latvia

Country Code	VAT Number format	Number of characters	Things to note
LV	12345678901	11	N/A

## Lithuania

Country Code	VAT Number format	Number of characters	Things to note
LT	<ul style="list-style-type: none"><li>• 123456789.</li><li>• 123456789012.</li></ul>	9 or 12	N/A

## Luxembourg

Country Code	VAT Number format	Number of characters	Things to note
LU	12345678	8	N/A

## Malta

Country Code	VAT Number format	Number of characters	Things to note
MT	12345678	8	N/A

## Netherlands

Country Code	VAT Number	Number of	Things to note
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	<b>format</b>	<b>characters</b>	
NL	123456789 <b>B</b> 01	12	The tenth digit is always <b>B</b>

## Poland

<b>Country Code</b>	<b>VAT Number format</b>	<b>Number of characters</b>	<b>Things to note</b>
PL	1234567890	10	N/A

## Portugal

<b>Country Code</b>	<b>VAT Number format</b>	<b>Number of characters</b>	<b>Things to note</b>
PT	123456789	9	N/A

## Romania

<b>Country Code</b>	<b>VAT Number format</b>	<b>Number of characters</b>	<b>Things to note</b>
RO	<ul style="list-style-type: none"> <li>• 12</li> <li>• 123</li> <li>• 1234</li> <li>• 12345</li> <li>• 123456</li> <li>• 1234567</li> <li>• 12345678</li> <li>• 123456789</li> <li>• 1234567890</li> </ul>	Minimum 2  Maximum 10	Joined the EU on 01/01/07

## Slovak Republic

<b>Country Code</b>	<b>VAT Number format</b>	<b>Number of characters</b>	<b>Things to note</b>
SK	1234567890	10	N/A

## Slovenia

Country Code	VAT Number format	Number of characters	Things to note
SI	12345678	8	N/A

## Spain

Country Code	VAT Number format	Number of characters	Things to note
ES	<ul style="list-style-type: none"><li>• X12345678.</li><li>• 12345678X.</li><li>• X1234567X.</li></ul>	9	Includes one or two alphabetical characters (first or last or first and last)

## Sweden

Country Code	VAT Number format	Number of characters	Things to note
SE	123456789012	12	N/A