The European Commission 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.