

About Us



Chamber International and Chamber Management Services are trading names used by Chambers of Commerce in the region for the delivery of international services. From its base at Bradford Chamber, the Chamber International team is committed to helping clients build their capabilities for the challenge of international business, and offers a broad portfolio of services to do this.

www.chamber-international.com

Please visit our website to find out more and to keep up to date with all the latest international news and opportunities

Chamber International

Preferred supplier of international trade services to Chambers of Commerce

Post: Chamber International
Devere House
Vicar Lane
Little Germany
Bradford BD1 5AH

Tel: 0845 034 7200

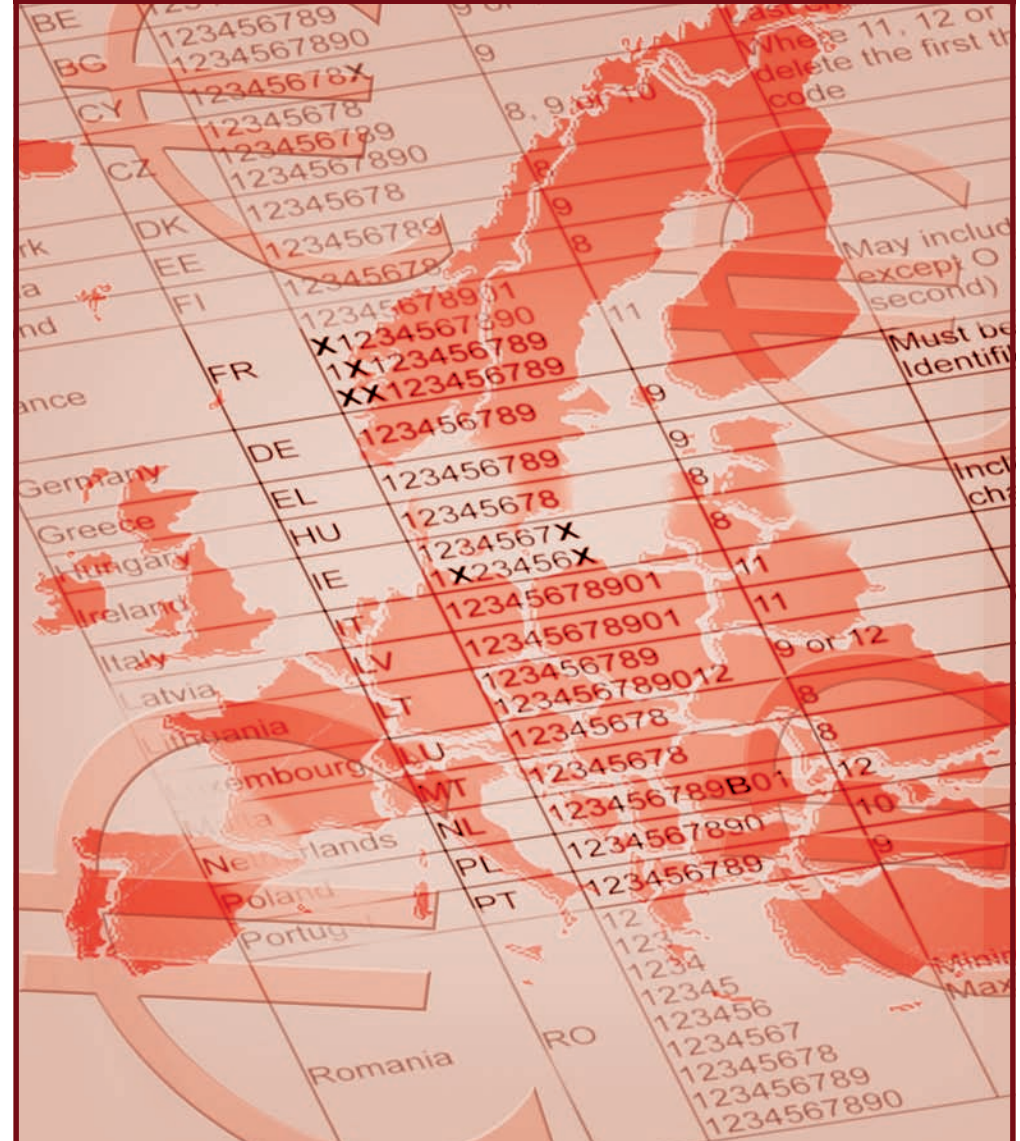
Fax: 01274 771587

Email: sales@chamber-international.com

Web: www.chamber-international.com



How to - understand EU VAT numbers



Chamber International 'How to Guide'

About VAT numbers

If you make sales or purchases from countries who are members of the EC, then certain VAT regulations will apply, in particular you may need to complete a quarterly EC Sales List. You are able to make supplies to EC customers without VAT so long as your EC customer meets all the necessary criteria. One of these criteria is that your customer must be registered for VAT in their EC country, Check the table opposite to make sure you have a valid EU VAT number.

Intrastat is the system for collecting statistics on the trade in goods between the countries of the EU. It has been operating since 1 January 1993, and replaced Customs declarations as the source of trade statistics within the EU.

If you are a VAT-registered business and you sell or move goods to other VAT-registered businesses within the European Union (EU), you must record and report data on your activities. There are two systems - Intrastat and the European Community (EC) Sales List.

All VAT registered businesses that have supplied goods to, or acquired goods from another EU member state must complete box 8 or 9 of their VAT return.

All VAT-registered businesses that supply goods to other VAT-registered businesses in the EU must also provide details of the transactions on the EC Sales List.

For Intrastat, if the value of the goods exceeds a legally set threshold you must also provide more detailed information in Supplementary Declarations.

Table of VAT number formats

Country	Code	VAT Number Format	Number of characters	Notes
Austria	AT	U12345678	9	First character will always be U
Belgium	BE	1234567890	10	9 numbers prior to 1 April 2005
Bulgaria	BG	123456789 1234567890	9 or 10	Joined the EU on 1 January 2007
Cyprus	CY	12345678X	9	Last character must be a letter
Czech Republic	CZ	12345678 123456789 1234567890	8, 9 or 10	Where 11, 12 or 13 numbers are quoted - delete the first three as these are a tax code
Denmark	DK	12345678	8	
Estonia	EE	123456789	9	
Finland	FI	12345678	8	
France	FR	12345678901 X1234567890 1X123456789 XX123456789	11	May include alphabetical characters - except O or I (first or second or first and second)
Germany	DE	123456789	9	Must be the nine digit 'Umsatzsteuer Identifikationsnummer'
Greece	GR	123456789	9	
Hungary	HU	12345678	8	
Ireland	IE	1234567X 1X23456X	8	Includes one or two alphabetical characters (last or second and last)
Italy	IT	12345678901	11	
Latvia	LV	12345678901	11	
Lithuania	LT	123456789 123456789012	9 or 12	
Luxembourg	LU	12345678	8	
Malta	MT	12345678	8	
Netherlands	NL	123456789B01	12	The tenth digit is always B
Poland	PL	1234567890	10	
Portugal	PT	123456789	9	
Romania	RO	12 123 1234 12345 123456 1234567 12345678 123456789 1234567890	Minimum 2 Maximum 10	Joined the EU on 1 January 2007
Slovak Republic	SK	1234567890	10	
Slovenia	SI	12345678	8	
Spain	ES	X12345678 12345678X X1234567X	9	Includes one or two alphabetical characters (first or last or first and last)
Sweden	SE	123456789012	12	