VAT Identification Number

A value added tax identification number or VAT identification number (VATIN is an <u>identifier</u> used in many countries, including the countries of the <u>European Union</u>, for <u>value added tax</u> purposes.

In compliance with Italian law, we need to know your VAT Identification Number. In this page we listed VAT Identification Numbers for different countries.

If your country is not listed, you still need to provide this number. In some countries, instead of VAT Identification Number, there is "Company Registration Number" or some other number or code that government assigns to you to identify your business. Such as "Chinese Business Registration Number" or "Japanese Corporate Number", In any case, there is a number assigned to your business or institution, and this is required for invoicing.

In the EU, a VAT identification number can be verified online at the EU's official VIES website. It confirms that the number is currently allocated and can provide the name or other identifying details of the entity to whom the identifier has been allocated. However, many national governments will not give out VAT identification numbers due to data protection laws, yet these numbers are actually required for invoicing.

For EU Vat Numbers, the full identifier starts with an <u>ISO 3166-1 alpha-2</u> (2 letters) country code (except for Greece, which uses the <u>ISO 639-1</u> language code *EL* for the Greek language, instead of its <u>ISO 3166-1 alpha-2</u> country code *GR*) and then has between 2 and 13 characters. The identifiers are composed of numeric digits in most countries, but in some countries they may contain letters.

Foreign companies that trade with non-enterprises in the EU may have a VATIN starting with "EU" instead of a country code, e.g. Godaddy USA EU826010755 and Amazon USA AWS EU826009064.

For companies in all other countries, we need Company Registration Number, Tax Identification Number, Fiscal Number or similar.

Individuals are not required to provide this information. We need VAT numbers from companies, non-profit organizations and other non-private entities only. (Except for Italian Citizens which are required to provide their Codice Fiscale – Fiscal Code numbers).

European Union VAT identification numbers

Country	Local name	Abbreviation	2 digit prefix	Format
Austria	Umsatzsteuer- Identifikationsnummer	UID	AT	'AT'+U+8 digits, – e.g. ATU99999999
Belgium	BTW identificationummer / Numéro de TVA	n° TVA BTW-nr Mwst-nr	BE	'BE'+ 10 digits, the first digit following the prefix is always zero ("0") or ("1") – e.g. BE0999999999999999999999999999999999999
Bulgaria	Идентификационен номер по ДДС Identifikacionen nomer po DDS	ДДС номер	BG	9–10 digits – e.g. BG99999999
Croatia	PDV Id. Broj OIB	PDV-ID; OIB	HR	11 digit number (ex. HR12345678901) utilising <u>ISO 7064</u> , MOD 11-10
Cyprus	Αριθμός Εγγραφής Φ.Π.Α. Arithmós Engraphḗs phi. pi. a.	ΦΠΑ	CY	9 characters – e.g. CY99999999L
Czech Republic	Daňové identifikační číslo	DIČ	CZ	'CZ'+8-10 digits
Denmark	Momsregistreringsnummer	CVR	DK	8 digits – e.g. DK99999999, last digit is check digit
Estonia	Käibemaksukohustuslase number	KMKR	EE	9 digits
Finland	Arvonlisäveronumero Mervärdesskattenummer	ALV nro Momsnummer	FI	8 digits - e.g. FI99999999, last digit is a check digit utilizing MOD 11-2
				'FR'+ 2 digits (as validation key) + 9 digits (as SIREN), the first and/or the second value can also be a character – e.g. FRXX999999999
France	Numéro d'identification à la taxe sur la valeur ajoutée / Numéro de TVA intracommunautaire	n° TVA	FR	The French key is calculated as follow: Key = $[12 + 3 * (SIREN modulo 97)]$ modulo 97, for example: Key = $[12 + 3 * (404,833,048 modulo 97)]$ modulo 97 = $[12 + 3*56]$ modulo 98 = $[12 + 3*56]$ mod
Germany	Umsatzsteuer- Identifikationsnummer	USt-IdNr.	DE	9 digits, e.g. DE99999999

Greece	Arithmós Forologikou Mētrốou Αριθμός Φορολογικού Μητρώου	АФМ	EL and GR	The language code EL according to ISO 639-1, followed by 9 digits, which equal the Greek taxpayer registration number A.Φ.M. (A.F.M.) of the company or of the sole proprietor, i.e.: "Arithmós Mētróou Phi-Pi-A" = "EL" + "A.F.M.". The last digit is a check digit inherent of the A.Φ.M. Beware: Due to the great similarity of both numbers - the one being the same number as the other, just having the prefix of EL - in practice sometimes the VAT identification number is wrongly called A.Φ.M. (A.F.M.), but technically the VAT identification number and the taxpayer registration number A.Φ.M. are different register numbers and should not be confused.
Hungary	Közösségi adószám	ANUM	HU	8 digits (the first 8 digits of the national tax number) – e.g. HU12345678
				'IE'+7 digits and one letter, optionally followed by a 'W' for married women, e.g. IE1234567T or IE1234567TW
Ireland	Value added tax identification no.	VAT or CBL	IE	'IE'+7 digits and two letters, e.g. IE1234567FA (since January 2013, see) 'IE'+one digit, one letter/"+"/"*", 5 digits and one letter (old style, currently being phased out, see)
	Partita IVA			11 digits (the first 7 digits is a progressive
Italy	(IVA = Imposta sul Valore Aggiunto)	P.IVA	IT	number, the following 3 means the province of residence, the last digit is a check number)
Latvia	Pievienotās vērtības nodokļa (PVN) reģistrācijas numurs	PVN	LV	11 digits
Lithuania	PVM (abbrev. Pridėtinės vertės mokestis) mokėtojo kodas	PVM kodas	LT	9 or 12 digits
Luxembourg	Numéro d'identification à la taxe sur la valeur ajoutée	No. TVA	LU	8 digits
Malta	Vat reg. no.	Vat No.	MT	8 digits
Netherlands	Btw-nummer	Btw-nr.	NL	'NL'+9 digits+B+2-digit company index – e.g. NL99999999999999
Poland	numer identyfikacji podatkowej	NIP	PL	10 digits, the last one is a check digit; for convenience the digits are separated by hyphens (xxx-xxx-xx or xxx-xx-xxx for legal people), but formally the number consists only of digits
Portugal	Número de Identificação Fiscal (NIF) - for individual people / Número de Identificação de	NIF or NIPC	PT	9 digits; the last digit is the check digit. The first digit depends on what the number refers to, e.g.: 1-3 are regular people, 5 are companies.

	Pessoa Coletiva (NIPC) – for companies			
Romania	Codul de identificare fiscală	CIF	RO	2-10 digits; the last digit is the check digit
Slovakia	Identifikačné číslo pre daň z pridanej hodnoty	IČ DPH	SK	'SK'+10 digits (number must be divisible by 11)
Slovenia	Davčna številka	ID za DDV	SI	'SI'+8 digits, last one is a check digit – e.g. SI99999999
Spain	Número de Identificación Fiscal (formerly named Código de Identificación Fiscal)	NIF (CIF)	ES	For companies it's either 'ES'+letter+8 digits or 'ES'+letter+7 digits+letter. Where the first letter defines the type of company and the following first 2 digits define the province where the company was registered. The last character is a control digit.
	Identificación Fiscar)			For individual people / freelancers, its either 'ES'+8 digits+letter (for Spaniards) or 'ES'+letter+7 digits+letter (for foreigners). e.g. ES9999999R
Sweden	VAT-nummer or momsnummer or momsregistreringsnummer	Momsnr.	SE	12 digits, of which the last two are most often 01 e.g. SE99999999901. (For sole proprietors who have several businesses the numbers can be 02, 03 and so on, since sole proprietors only have their personnummer as the organisationsnummer. The first 10 digits are the same as the Swedish organisationsnummer.
United Kingdom and Isle of Man	Value added tax registration number	VAT Reg No	GB	Country code GB followed by either: standard: 9 digits (block of 3, block of 4, block of 2 – e.g. GB999 9999 73) branch traders: 12 digits (as for 9 digits, followed by a block of 3 digits) government departments: the letters GD then 3 digits from 000 to 499 (e.g. GBGD001) health authorities: the letters HA then 3 digits from 500 to 999 (e.g. GBHA599) For the 9-digit scheme, the 2-digit block containing the 8th and 9th digits is always in the range 00 to 96 and is derived from a weighted modulus-97 check number (an identical algorithm is used for the 12-digit scheme, ignoring the extra 3-digit block). The current modulus-97 series ran out during 2010, so a parallel series of numbers was introduced from November 2009 for new registrations, restarting at 100 nnnn nn and following the same format but with the last two digits derived from an alternative algorithm known as "9755". The algorithm is identical to the one for the established series except that 55 is subtracted to give the check number

(modulus 97), so the check number is either 55 less thanor (if this would be negative) 42 greater than the check number that a VAT number in the established series would have if it were identical in the first seven digits. The details of the 97–55 check algorithm were to be secret but are now available from HMRC on request. The GD and HA formats may also be formatted as GB888 8xxx yy for EU compatibility, where xxx is the 3-digit number from the short format and yy is the 2-digit modulus-97 check number. Isle of Man registrations share the 9- and 12-digit formats with the UK, with GB as the country code prefix, but are distinguished by having 00 as the first two digits. Numbers with 01 to 09 in the first two digits are reserved by HM Revenue & Customs for UK non-VAT reference schemes.

VAT numbers of non-EU countries

Country	Local name	Abbreviation	Country code	Format
Albania	Numri i Identifikimit për Personin e Tatueshëm	NIPT	AL	10 characters, the first position following the prefix is "J" or "K", and the last character is a letter – e.g. (AL)K99999999L or (AL)J99999999L (L = Letter)
Australia	Australian Business Number	ABN	AU	11 digit number formed from a 9 digit unique identifier and two prefix check digits. The two leading digits (the check digits) will be derived from the subsequent 9 digits using a modulus 89 check digit calculation.
Belarus	Учетный номер плательщика Uchetniy nomer platel'shika	УНП (UNP)	BY	9 digit number (ex. УНП 190190190)
Canada	Business Number Numéro d'entreprise	BN / NE	CA	9 characters
Iceland	Virðisaukaskattsnúmer Value Added Tax Number	VSK / VASK	IS	6 characters
India	Value Added Tax - Taxpayer Identification Number / Central Sales Tax - Taxpayer Identification Number (In most states)Not applicable	VAT TIN / CST TIN	IN	11 digit number followed by V, to indicate VAT TIN (or by C to indicate CST TIN). First two digits identify the state where the registration is done, e.g. 27 indicates State of Maharashtra. The system was introduced with effect from 2006-04-01. Not applicable
Indonesia	Nomor Pokok Wajib Pajak	NPWP	ID	15 digit number (ex. 02.271.824.1-413.000)
Israel	פ"ח / מורשה עוסק 'מס		IL	9 digit number. If the number of digits is less than 9, then zeros should be padded to the left side. The leftmost digit is 5 for corporations. Other leftmost digits are used for individuals. The rightmost digit is a check digit (using <u>Luhn algorithm</u>).
Monaco	Same as France		FR	
New Zealand	NZ Business Number	NZBN	NZ	13 digit number (<u>companiesoffice.govt.nz</u>)
Norway	Organisasjonsnummer Organization number	Orgnr	NO	9 digits and the letters 'MVA' to indicate VAT registration. Last (ninth) digit is a MOD11 checksum digit.
Philippines	Tax Identification Number	TIN	PH	12 digit number (ex. xxx xxx xxx xxx)
Russia	Идентификационный номер налогоплательщика Indentifikatzionny nomer nalogoplatel'shchika	ИНН	RU	10 digits (companies) or 12 digits (people), first two digits are region of birth or company registration (for foreign companies, two digits after leading 99)

	(Taxpayer Identification Number)			MOD 11-10 second two- inspection (before the year 2004, it changed, now stays). for legal personality use the changeable second code (KPP), usually first 4 digits are the same (99-region rule does not apply), usually and default XXXX01001. KPP is also the counter (last 3 digts) The number of KPP's is limited to number of tax inspections in regions other than 77 and 50 (one and only for each) plus one code for the largest companies.
San Marino	Codice operatore economico	C.O.E.	SM	5 digits
Serbia	Poreski identifikacioni broj Tax identification number	PIB	RS	9 digits (ex. 129456789) of which the first 8 are the actual ID number, and the last digit is a checksum digit, calculated according to ISO 7064, MOD 11-10
Switzerland	Mehrwertsteuernummer	MWST/TVA/IVA	СН	6 digits (up to 31/12/2013). CHE 9 numeric digits plus TVA/MWST/IVA e.g. CHE-123.456.788 TVA The last digit is a MOD11 checksum digit build with weighting pattern: 5,4,3,2,7,6,5,4
Turkey	Vergi Kimlik Numarası		TR	10 digits Digits can be any number between 0 and 9. If the company name starts with A, the first digit is 0; if starts with B, it is 1; if it starts with Y or Z it is 9, hence fort.
Ukraine	Ідентифікаційний номер платника податків Identificational tax number	ІНПП	UA	10 digits
				9 digits
Uzbekistan	Солиқ тўловчиларнинг идентификация рақами	СТИР	UZ	Companies: 20000000X-29999999X
	•			People: 40000000X-79999999X

VAT numbers of Latin American countries

Country	Local name	Abbreviation	Country code	Format
Argentina	Código Único de Identificación Tributaria	CUIT	AR	11 digits
Bolivia	Número de Identificación Tributaria	NIT	ВО	7 digits
Brazil	Cadastro Nacional de Pessoa Jurídica (Companies)[23] or Cadastro de Pessoa Física (Legal People)[24]	CNPJ or CPF	BR	CNPJ composed of a base of 8 digits, a 4-digit radical, and 2 check digits. It is usually written like '11.111.111/0001-55' so as to be more human-readable and CPF composed of a base of 9 digits and 2 check digits written like '123.456.789-00'
Chile	Rol Único Tributario Unique Taxation Number	RUT	CL	8 digits, one dash, 1 check digit (0-9, K)
Colombia	Número De Identificación Tributaria	NIT	CO	9 digits and 1 check digit
				Personas físicas nacionales: 9 and 12 digits. It is the Cédula de Persona Física (person's national identification number) without hyphens. Personas físicas extranjeras: 10 and 12 digits.
				It is the NITE (Número de Identificación Tributaria Especial) without hyphens.
Costa Rica	Cédula Jurídica		CR	Persona jurídica: 10 and 12 digits. It is the Cédula de Persona Jurídica (enterprise's national identification number) without hyphens.
				Persona extranjera (residente): 11 and 12 digits. It is the DIMEX (Documento de Identificación de Migración y Extranjería) without hyphens.
Ecuador	Número de Registro Unico de Contribuyentes	RUC	EC	13 digits
El Salvador	Número de Identificación Tributaria	NIT	SV	4 digits-DOB-3 digits-1 digit (like 0614-241287-102-5
Guatemala	Número de Identificación Tributaria	NIT	GT	seven digits, one dash (-); one digit (like 1234567-1)
Honduras	Registro Tributario Nacional	RTN	HN	
Mexico	Registro Federal de Contribuyentes	RFC	MX	Natural: 4 digits, 6 numbers (YYMMDD), 3 digits (like AAGB860519G31)

				Companies: 3 digits, 6 numbers (YYMMDD), 3 digits (like P&G851223B24)
Nicaragua	Registro Unico de Contribuyentes	RUC	NI	3 digits, 1 dash, 6 digits, 1 dash, 4 digits followed by 1 letter,
Panama	Registro Unico de Contribuyentes	RUC	PA	
Paraguay	Registro Unico de Contribuyentes	RUC	PY	6 digits, 1 dash, 1 check sum digit
Peru	Registro Unico de Contribuyentes	RUC	PE	11 digits
Dominican Republic	Registro Nacional del Contribuyente	RNC	DO	Legal People: 11 digits without hyphen.
Uruguay	Registro Único Tributario	RUT	UY	Companies: 9 digits without hyphen. 12 digits
Venezuela	Registro de Informacion Fiscal	RIF	VE	First digit must be (J, G, V, E), one dash (-), next 9 (nine) numbers like J-305959918, in some cases can be written like J-30595991-8

Japan

The **Corporate Numbers** (<u>Japanese</u>: 法人番号 <u>Hepburn</u>: *hōjin bangō*) are 13-digit identifiers assigned by the <u>National Tax</u> <u>Agency</u> to <u>companies</u> and other organizations registered in <u>Japan</u>. When filing tax returns or other forms related to taxation, employment or social insurance, assignees are required to print their own Corporate Number on the document.

Corporate Numbers were implemented in 2015, along with the 12-digit <u>Individual Numbers</u>, which identify individual residents (including resident aliens) in Japan. Unlike Individual Numbers, whose disclosure to the public is punishable, Corporate Numbers are published by the National Tax Agency.

Hong Kong

A Business Registration Number is an 8-digit number given to all businesses registered in Hong Kong by the Inland Revenue Department (IRD). To set up a work location in Hong Kong, a Business Registration Number (BRN) must be provided for each company.

China

The Chinese business registration number's 18 digits can be broken into the following parts:

First digit: registering authority
 Second digit: registered entity type
 3-8 digits: registering region code
 9-17 digits: organization code
 Final digit: check digit

This gives you a breakdown like this:

X	X	XXXXXX	XXXXXXXX	X
(one digit)	(one digit)	(six digits)	(nine digits)	(final digit)
Registering authority	Registered entity type	Registered region	Organization code	Check digit

Now let's take a look at how each of these parts are comprised in detail.

First Digit: Registering Authority

The first digit of the 18-digit Chinese business registration number is the code of the registering authority. In nearly all cases you will find that 18-digit Chinese business registration numbers start with the number 9 – this is because this is the number that has been allocated to the AIC. The authorities seem to have included this digit as a way of future-proofing the system should other organizations take responsibility for company registration. There are already some new systems for business registration being piloted in China's free trade zones.

Second Digit: Registered Entity Type

The second digit of the business registration number indicates the type of entity that has been registered. Here are some examples of what this number represents:

- o "1" is for "enterprise"
- o "2" is for "individually-owned business"
- o "3" is for "professional farmers cooperatives"

Digits 3-8: Administrative Division Code

Digits 3-8 of the registration number are the administration division code of the registering authority. These numbers can be used to identify where the company is registered as this helpful entry on Wikipedia explains.

Digits 9-17: Organization Code

Digits 9-17 are in fact taken directly from the organization code, when companies apply for and receive their new 18-digit China business registration number, they are issued with a new business license certificate but have to surrender their now obsolete organization code and tax registration certificates. You may be surprised to find out that digits 3-17 of a company's new business license number are in fact the same as their old tax registration number.

Final Digit: The Check Digit

Finally, the check digit is in place to allow authorities to carry out quick checks on the Chinese business registration number to make sure it is correct. If part of the number is mistyped, the check digit will come back false, making it easy to identify invalid numbers. Note that unlike the other digits, this final digit can be either a number or a letter.

Other Features of the 18-digit Chinese Business Registration Number

Here are some other features and points to note regarding the new 18-digit Chinese business registration numbers:

- o They are unique at a national level
- o There is no meaning in the number [e.g., a higher number does not suggest anything about a company]
- They do not change
- o They are not transferable
- Even if the number of the registering authority changes, existing registration numbers are not permitted to change. Only new registrations will get the new authority number

How to Find a Chinese Company's 18-Digit Registration Number

The easiest way is to simply look for their company's "统一社会信用代码" (which translated literally means "Unified Social Credit Code") or to check for this number on their business license.