## VAT Identification Number

A value added tax identification number or VAT identification number (VATIN is an identifier used in many countries, including the countries of the European Union, for value added tax 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 ISO 3166-1 alpha-2 (2 letters) country code (except for Greece, which uses the ISO 639-1 language code ELfor the Greek language, instead of its ISO 3166-1 alpha-2 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 | UmsatzsteuerIdentifikationsnummer | UID | AT | 'AT'+U+8 digits, - e.g. ATU99999999 |
| Belgium | BTW identificatienummer / <br> Numéro de TVA | $\mathrm{n}^{\circ}$ TVA <br> BTW-nr <br> Mwst-nr | BE | 'BE'+ 10 digits, the first digit following the prefix is always zero ("0") or ("1") - e.g. BE0999999999. At this time no numbers starting with " 1 " are issued, but this can happen any time. Note that the old numbering schema only had 9 characters, separated with dots (e.g. 999.999.999), just adding a zero in front and removing the dots makes it a valid number in the new schema. |
| Bulgaria | Идентификационен номер по ДДС <br> Identifikacionen nomer po $D D S$ | ДДС номер | BG | 9-10 digits - e.g. BG999999999 |
| Croatia | PDV Id. Broj OIB | PDV-ID; OIB | HR | 11 digit number (ex. HR 12345678901 ) utilising ISO 7064, MOD 11-10 |
| Cyprus | Aрı $\theta$ но́ Е Е $\gamma \gamma \rho \alpha \varphi \eta ́ \varsigma ~ Ф . П . А . ~$ Arithmós Engraphés phi. pi. a. | ФПА | CY | 9 characters - e.g. CY99999999L |
| Czech <br> Republic | Dañové identifikační číslo | DIC | 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 <br> 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 | $\mathrm{n}^{\circ}$ 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 $97=180$ modulo $97=83$ so the tax number for $404,833,048$ is FR $83,404,833,048$ source from : www.insee.fr |
| Germany | Umsatzsteuer- <br> Identifikationsnummer | USt-IdNr. | DE | 9 digits, e.g. DE999999999 |


| Greece | Arithmós Forologikou Mētrốou AрıӨцо́s Фородоүıкои́ Мұтрஸ́ov | АФМ | EL <br> and <br> GR | The language code EL according to ISO 639-1, followed by 9 digits, which equal the Greek taxpayer registration number A.Ф.M. (A.F.M.) of the company or of the sole proprietor, i.e.: "Arithmós Mētró́ou Phi-Pi-A" = "EL" + <br> "A.F.M.". The last digit is a check digit inherent of the A.Ф.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.Ф.М. (A.F.M.), but technically the VAT identification number and the taxpayer registration number A.Ф.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. <br> IE1234567FA (since January 2013, see ) 'IE'+one digit, one letter/"+"/"*", 5 digits and one letter (old style, currently being phased out, see ) |
| Italy | Partita IVA <br> $(\mathrm{IVA}=$ Imposta sul Valore Aggiunto) | P.IVA | IT | 11 digits (the first 7 digits is a progressive number, the following 3 means the province of residence, the last digit is a check number) |
| Latvia | Pievienotās vērtības nodokḷa (PVN) reğistrācijas numurs | PVN | LV | 11 digits |
| Lithuania | PVM (abbrev. Pridėtinės vertès mokestis) mokètojo 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 $+\mathrm{B}+2$-digit company index - e.g. NL999999999B99 |
| 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-xx or xxx-xx-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. <br> For individual people / freelancers, its either 'ES' +8 digits + letter (for Spaniards) or 'ES'+letter+7 digits+letter (for foreigners). e.g. ES99999999R |
| Sweden | VAT-nummer or momsnummer or momsregistreringsnummer | Momsnr. | SE | 12 digits, of which the last two are most often 01 e.g. SE999999999901. (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. |
|  |  |  |  | Country code GB followed by either: <br> 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) |
| United Kingdom and Isle of Man | Value added tax registration number | VAT Reg No | GB | 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 $n n$ 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 $x x x$ is the 3-digit number from the short format and $y y$ 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.

| 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 Luhn algorithm). |
| Monaco | Same as France |  | FR |  |
| New <br> Zealand | NZ Business Number | NZBN | NZ | 13 digit number (companiesoffice.govt.nz) |
| 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 <br> 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. <br> 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 | CH | 6 digits (up to 31/12/2013). CHE 9 numeric digits plus TVA/MWST/IVA e.g. CHE123.456.788 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 <br> 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 <br> code |  |
| :---: | :--- | :--- | :--- | :--- |
| Argentina | Código Único de <br> Identificación Tributaria | CUIT | AR | Format |


|  |  |  |  | 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． <br> Companies： 9 digits without hyphen． |
| Uruguay | Registro Único Tributario | RUT | UY | 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（Japanese：法人番号 Hepburn：hōjin bangō）are 13－digit identifiers assigned by the National Tax Agency to companies and other organizations registered in Japan．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 Individual Numbers，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 $\mathbf{8}$－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 | XXXXXXXXX | X |
| :--- | :--- | :--- | :--- | :---: |
| (one digit) | (one digit) | (six digits) | (nine digits) | (final digit) |
| Registering <br> 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:

- " 1 " is for "enterprise"
- " 2 " is for "individually-owned business"
- " 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：
－They are unique at a national level
－There is no meaning in the number［e．g．，a higher number does not suggest anything about a company］
－They do not change
－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．

