Information über die

Konstruktionsregeln der Umsatzsteuer-Identifikationsnummern (UID)

Folgende Konstruktionsregeln wurden vom jeweiligen Mitgliedstaat aufgrund bilateraler Vereinbarungen zur Veröffentlichung freigegeben. Die Darstellungsform der Konstruktionsregeln wurde an die Vorgabe der EU-Kommission angepasst.

Stand: November 2020

Die UID ist wie folgt aufgebaut:
AAXXXXXXXXXXX

AA		*Staatencode entsprechend der folgenden Tabelle:*
	XXXXXXXXXXX	*bis zu 12 Stellen (ohne allfällige Trennzeichen) langer*
		Zeichensatz (Ziffern und Buchstaben möglich)

AT – Österreichische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits.
Range:	C1	Alphabetic
	C2…C9	Numeric from 0 to 9
Rules:	C1	U
	C9	(10 – (R + C2 + C4 + C6 + C8 + 4) modulo 10) modulo 10 Where: R = S3 + S5 + S7 Si = INT(Ci / 5) + (Ci * 2) modulo10
Sample:	U10223006	C1 = U S3 = INT(0/5) + (0*2) Modulo 10 = 0 S5 = INT(2/5) + (2*2) Modulo 10 = 4 S7 = INT(0/5) + (0*2) Modulo 10 = 0 R = 0 + 4 + 0 = 4 C9 = (10 – (4 + 1 + 2 + 3 + 0 + 4) Modulo 10) Modulo 10 = 6

BE – Belgische UID

bis 31.12.2019

VAT format:	[C0 C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C0 to C9 are digits.
Range:	C0	Always the digit '0'
	C1	Numeric from 1 to 9
	C2…C9	Numeric from 0 to 9
Rules:	[C8 C9]	97 - ([C0 C1 C2 C3 C4 C5 C6 C7] modulo 97)
Sample:	0776091951	[C8 C9] = 97 - (07760919 modulo 97) = 97 - 46 = 51

Neu ab 01.01.2020

VAT format:	[C0 C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C0 to C9 are digits.
Range:	C0	Digit from '0' to '1'
	C1…C9	Numeric from 0 to 9
Rules:	[C8 C9]	97 - ([C0 C1 C2 C3 C4 C5 C6 C7] modulo 97)
Sample:	0776091951	[C8 C9] = 97 - (07760919 modulo 97) = 97 - 46 = 51

DE – Deutsche UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits.
Range:	C1…C9	Numeric
	C1	> 0
Rules:	An interactive procedure involving each of the digits C1…C8 in turn used to calculate C9.	P = 10 For N = 1…8 (N = character position i.e. C1) S = CN + P M = S modulo 10 If M = 0 then M = 10 P = (2*M) modulo 11 R = 11 – P If R = 10 then C9 = 0 else C9 =R

Sample:	111111125	P = 10 S = 1 + 10 = 11 (C1) M = 11 modulo 10 = 1 P = (2*1) modulo 11 = 2 S = 1 + 2 = 3 (C2) M = 3 modulo 10 = 3 P = (2*3) modulo 11 = 6 S = 1 + 6 = 7 (C3) S = 7 modulo 10 = 7 P = (2*7) modulo 11 = 3 S = 1 + 3 = 4 (C4) M = 4 modulo 10 = 4 P = (2*4) modulo 11 = 8 S = 1 + 8 = 9 (C5) M = 9 modulo 10 = 9 P = (2*9) modulo 11 = 7 S = 1 + 7 = 8 (C6) M = 8 modulo 10 = 8 P = (2*8) modulo 11 = 5 S = 1 + 5 = 6 (C7) M = 6 modulo 10 = 6 P = (2*6) modulo 11 = 1 S = 2 + 1 = 3 (C8) S =3 modulo 10 = 3 P = (2*3) modulo 11 = 6 R = 11-P (C9) = 11-6 = 5

DK – Dänische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits.
Range:	C1	Numeric > 0
Rules:	R	= (2*C1 + 7*C2 + 6*C3 + 5*C4 + 4*C5 + 3*C6 + 2*C7 + C8) R is divisible by 11
Sample:	88146328	R=(2*8 + 7*8 + 6*1 + 5*4 + 4*6 + 3*3 + 2*2 + 8) R = (16+56+6+20+24+9+4+8) = 143 143 is divisible by 11 to get 13

EL - Griechische UID
Einer Veröffentlichung der Konstruktionsregeln der griechischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der griechischen UID ist wie folgt:

Griechenland	*EL999999999*	*9 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

ES - Spanische UID
Einer Veröffentlichung der Konstruktionsregeln der spanischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der spanischen UID ist wie folgt:

Spanien	*ESX9999999X*	*9 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

FI – Finnische UID

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits
Range:	C1…C8	Numeric from 0 to 9
Rules	C8	R = 11 - (7*C1 + 9*C2 + 10*C3 + 5*C4 + 8*C5 + 4*C6 + 2*C7) modulo11 If R = 10 then, VAT number is invalid If R = 11 then C8 = 0 Else C8 = R
Sample	09853608	R = 11 – (7*0 + 9*9 + 10*8 + 5*5 + 8*3 + 4*6 + 2*0) modulo11 = 11 – (0 + 81 + 80 + 25 + 24 + 24 + 0) modulo11 = 11 – (234)modulo11 = 11 – 3 C8 = R = 8

FR - Französische UID
Einer Veröffentlichung der Konstruktionsregeln der französischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der französischen UID ist wie folgt:

Frankreich	*FRXX999999999*	*11 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

GB – Großbritannische UID

Format 1

This format applies to Government departments and Health authorities

VAT format:	[C1 C2 C3 C4 C5]	Where C1 to C5 are digits
Range:	[C1 C2]	Alpha: “GD” or “HA”
	C3…C5	Numeric from 0 to 9
Rules:	if [C1 C2] = “GD”	[C3 C4 C5] from 000 to 499
	If [C1 C2] = “HA”	[C3 C4 C5] from 500 to 999

Format 2

This format applies to all others

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits
	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12] for Branches	Where C10 C11 C12 are digits
Range:	[C1 C2 C3 C4 C5 C6 C7]	MOD97 (R1): Not in 0100000...0999999 Not in 9490001...9700000 Not in 9990001...9999999 MOD9755 (R2): Not in 0000001...0100000 Not in 0100001...1000000
	[C1 C2 C3]	from 000 to 009 are numbers for Isle of Man
	[C10 C11 C12]	>000
	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	>000000000
Rules	[C8 C9]	R1 = (8*C1 + 7*C2 + 6*C3 + 5*C4 + 4*C5 + 3*C6 + 2*C7 + C8C9) modulo 97 R2 = ((8*C1 + 7*C2 + 6*C3 + 5*C4 + 4*C5 + 3*C6 + 2*C7 + C8C9) + 55) modulo 97 Either R1 or R2 must equal to zero.
Sample	434031494	R1 = (8*4 + 7*3 + 6*4 + 5*0 + 4*3 + 3*1 + 2*4 + 94) modulo 97 = (32 + 21 + 24 + 0 + 12 + 3 + 8 + 94) modulo 97

		= 194 modulo 97 = 0 R2 = ((8*4 + 7*3 + 6*4 + 5*0 + 4*3 + 3*1 + 2*4 + 94) + 55) modulo 97 = ((32 + 21 + 24 + 0 + 12 + 3 + 8 + 94) + 55) modulo 97 = (194 + 55) modulo 97 = 55 R1 equals to zero and R2 equals to 55 and therefore one result equals to zero and therefore the VAT number is syntactically correct. The VAT number does not fall into the restricted range of MOD97 (R1) and is therefore valid.

IE – Irische UID

Version 1 (old Style)

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits
Range	C1, C3…C7 C2 C8	Numeric from 0 to 9 Alphabetic from A to Z, '+' or '*' Alphabetic from A to W
Rules	C8	N = [N1 N2 N3 N4 N5 N6 N7] = [0 C3 C4 C5 C6 C7 C1] R = (N1*8 + N2*7 + N3*6 + N4*5 + N5*4 + N6*3 + N7*2)modulo23 C8 = Check Character(R) Check Character: 0-W, 1-A, 2-B, 3-C, 4-D, 5-E, 6-F, 7-G, 8-H, 9-I, 10-J, 11-K, 12-L, 13-M, 14-N, 15-O, 16-P, 17-Q, 18-R, 19-S, 20-T, 21-U, 22-V
Sample	8Z49289F	N = 0492898 R=(0*8 + 4*7 + 9*6 + 2*5 + 8*4 + 9*3 + 8*2)modulo23 R=(0 + 28 + 54 + 10 + 32 + 27 + 16)modulo23 R=6 C8 = Check Character(6) = F

Version 2 (new Style 8 characters)

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits
Range	C1…C7 C8	Numeric from 0 to 9 Alphabetic from A to W
Rules	C8	R = (C1*8 + C2*7 + C3*6 + C4*5 + C5*4 + C6*3 + C7*2)modulo23 C8 = Check Character(R) Check Character: 0-W, 1-A, 2-B, 3-C, 4-D, 5-E, 6-F, 7-G, 8-H, 9-I, 10-J, 11-K, 12-L, 13-M, 14-N, 15-O, 16-P, 17-Q, 18-R, 19-S, 20-T, 21-U, 22-V
Sample	3628739L	R=(3*8 + 6*7 + 2*6 + 8*5 + 7*4 + 3*3 +

		9*2)modulo23 R=12 C8 = Check Character(11) = L

Version 3 (new Style 9 characters)

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits
Range	C1…C7 C8 C9	Numeric from 0 to 9 Alphabetic from A to W Alphabetic from A to I
Rules	C8	R = (C1*8 + C2*7 + C3*6 + C4*5 + C5*4 + C6*3+C7*2+LetterToNumber(C9)*9)modulo23 C8 = Check Character(R) Check Character: 0-W, 1-A, 2-B, 3-C, 4-D, 5-E, 6-F, 7-G, 8-H, 9-I, 10-J, 11-K, 12-L, 13-M, 14-N, 15-O, 16-P, 17-Q, 18-R, 19-S, 20-T, 21-U, 22-V LetterToNumber: A-1, B-2, C-3, D-4, E-5, F-6, G-7, H-8, I-9
Sample	3628739UA	R=(3*8 + 6*7 + 2*6 + 8*5 + 7*4 + 3*3 + 9*2 + LetterToNumber (‘A’)*9)modulo23 LetterToNumber (‘A’) = 1 R=21 C8 = Check Character(21) = U

IT - Italienische UID

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11]	Where C1 to C11 are digits
Range	C1…C11	Numeric from 0 to 9
Rules	[C8 C9 C10]	(>000 and <101) or (=120) or (=121) or (=999) or (=888)
	C11	S1 = C1 + C3 + C5 + C7 + C9 S2 = D2 + D4 + D6 + D8 + D10 *where Di = int(Ci/5) + (2*Ci)modulo10* C11 = (10 – (S1+S2)modulo10)modulo10
Sample	00000010215	[C8 C9 C10] = 021 > 0 and 021 < 151 S1 = 0+0+0+1+2 = 3 D2 = int(C2/5) + (2*C2)modulo10 D2= 0 + 0modulo10 D2 = 0 D4 = 0 D6 = 0 D8 = 0 D10 = int(C10/5) + (2*C10)modulo10 = int (1/5) + (2*1)modulo10 = 0 + 2 = 2 S2 = 0+0+0+0+2 = 2 C11 = (10–(3+2)modulo10)modulo10 = C11 = ((10 –(5)modulo10))modulo10 C11 = (10 – 5)modulo10 C11 = (5)modulo10 C11 = 5

LU – Luxemburgische UID

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits
Range	C1…C8	Numeric from 0 to 9
Rules	[C7 C8]	= ([C1 C2 C3 C4 C5 C6]) Modulo 89
Sample	10000356	[C7 C8] = (100003)modulo89 = 56

NL – Niederländische UID

bis 31.12.2019

VAT format	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12]	Where C1 to C12 are digits
Range	C1… C9	Numeric from 0 to 9
	C10	Alphabetic “B”
	C11…C12	Numeric from 0 to 9
Rules	C9	A1 = C1*9 + C2*8 + C3*7 + C4*6 + C5*5 + C6*4 + C7*3 + C8*2 A2 = A1 modulo 11 If A2 = 10 then number is invalid else C9 = A2
	[C11 C12]	>00
Sample	010000446B01	A1 = 0*9 + 1*8 + 0*7 + 0*6 + 0*5 + 0*4 + 4*3 + 4*2 = 28 A2 = 28 modulo 11 = 6 A2 <> 10 and A2 = C9

Neu ab 01.01.2020

The validation will check if a provided VAT-ID number is a correctly constructed VAT-ID number. The validation will not determine if it is an active VAT-ID number within the VAT domain.

There are two groups with VAT-numbers:

- Modulo 11 VAT-ID numbers;
- Modulo 97 VAT-ID numbers.

In the current population of Traders with VAT-ID numbers (modulo 11), a specific group of Traders needs a new VAT-ID number (modulo 97) due to the GDPR.

This means that:

- not all existing VAT-ID numbers will be exchanged for new VAT-ID numbers;
- the existing VAT-ID numbers which will be exchanged comply to only the modulo 97 validation;
- the existing VAT-ID numbers which will not be exchanged still comply to the modulo 11 algorithm and may unintentionally also comply to the modulo 97 one.

VAT-ID numbers after January 1. 2020 will therefor exist in three groups:

- VAT-ID numbers which comply with the modulo 11 validation only;

- VAT-ID numbers which comply with the modulo 11 and unintentionally also to the modulo 97 validation;
- VAT-ID numbers which comply with the modulo 97 validation only.

For the validation, this means that:

- A VAT-ID number supplied to the validation should first be tested for the modulo 11, to prevent a modulo 11 VAT-ID number to unintentionally validate on modulo 97;
- If a VAT-ID validates for the modulo 11, no validation should be performed for the modulo 97;
- Only if a VAT-ID number does not comply to the modulo 11, the modulo 97 should be performed. In this case, the VAT-ID is valid if it is compliant with the modulo 97 algorithm.

The possibility a VAT-ID will validate on both Modulo 11 and Modulo 97 is considered very low.

Consequently, the validation rules are:

- Validates for Modulo 11 -> Valid VAT-ID construct;
- Validates for Modulo 97 and not for modulo 11 -> Valid VAT-ID construct;
- Does not validate for Modulo 11 nor modulo 97 -> Invalid VAT-ID construct.

Modulo 11 Validation

VAT format	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12]	Where C1 to C12 are digits
Range	C1… C9	Numeric from 0 to 9
	C10	Alphabetic “B”
	C11…C12	Numeric from 0 to 9
Rules	C9	A1 = C1*9 + C2*8 + C3*7 + C4*6 + C5*5 + C6*4 + C7*3 + C8*2 A2 = A1 modulo 11 If A2 = 10 then number is invalid else C9 = A2
	[C11 C12]	>00
Sample	010000446B01	A1 = 0*9 + 1*8 + 0*7 + 0*6 + 0*5 + 0*4 + 4*3 + 4*2 = 28 A2 = 28 modulo 11 = 6 A2 <> 10 and A2 = C9

Modulo 97 Validation

VAT format	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14]	Where C1 to C2 are “NL”1. Where C3 to C14 are digits or alphabetic (capital letter) or + or *
Range	C1… C14	Numeric from 0 to 9 or alphabetic (capital letter) or + or *
Rules	[C13 C14]	In the range 02 - 98
	C1… C14	Every character is replaced by 2 digits: • "A" becomes 10; • "B" becomes 11; • "C" becomes 12; • "D" becomes 13; • "E" becomes 14; • "F" becomes 15; • "G" becomes 16; • "H" becomes 17; • "I" becomes 18; • "J" becomes 19; • "K" becomes 20; • "L" becomes 21; • "M" becomes 22; • "N" becomes 23; • "O" becomes 24; • "P" becomes 25; • "Q" becomes 26; • "R" becomes 27; • "S" becomes 28;

[1] Note that the country ISO code is automatically added before each VAT number by the validation module and is not mentioned by the other algorithms. In the case of NA-NL, the algorithm is considering these characters when calculating the checksum.

		• "T" becomes 29; • "U" becomes 30; • "V" becomes 31; • "W" becomes 32; • "X" becomes 33; • "Y" becomes 34; • "Z" becomes 35; • "+" becomes 36; • "*" becomes 37. C1… C14 modulo 97 = 1
Sample	NL123456789B13	[C13 C14] = 13 which is in the range 02 - 98 Every character is replaced by 2 digits = 23211234567891113 23211234567891113 mod 97 = 1

PT – Portugiesische UID

VAT format	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are Numeric
Range	C1 > 0	Numeric from 0 to 9
Rules	R	R = 11 – (9*C1 + 8*C2 + 7*C3 + 6*C4 + 5*C5 + 4*C6 + 3*C7 + 2*C8) modulo 11 If R= 10 or R= 11, Then R = 0 C9 = R
Sample	502757191	= 11 – (9*5 + 8*0 + 7*2 + 6*7 + 5*5 + 4*7 + 3*1 + 2*9)modulo11 = 11 – (45 + 0 + 14 + 42 + 25 + 28 + 3 + 18)modulo11 = 11 – (175)modulo11 = 11 – 10 = 1

SE – Schwedische UID

VAT Format	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12]	Where C1 to C12 are digits
Range	C1..C12	Numeric from 0 to 9
Rules	[C11 C12]	>=01 and <= 94
	C10	= (10 – (R + C2 + C4 + C6 + C8) modulo 10) modulo 10 Where R = S1 + S3 + S5 + S7 + S9 Where Si = INT(Ci/5) + (Ci*2)modulo 10
Sample	556188840401	S1 = INT(5/5) + (5*2)modulo 10 = 1 + 0 = 1 S3 = INT(6/5) + (6*2)modulo 10 = 1 + 2 = 3 S5 = INT(8/5) + (8*2)modulo10 = 1 + 6 = 7 S7 = INT(8/5) + (8*2)modulo10 = 1 + 6 = 7 S9 = INT(0/5) + (0*2)modulo 10 = 0 + 0 = 0 R = 1 + 3 + 7 + 7 + 0 = 18 C10 = (10 – (18 + 5 + 1 + 8 + 4) modulo 10)modulo10= 4

Mitgliedstaaten ab Mai 2004

CY - Zypriotische UID
Einer Veröffentlichung der Konstruktionsregeln der zypriotischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der zypriotischen UID ist wie folgt:

Zypern	*CY99999999X*	*9 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

CZ – Tschechische UID
Einer Veröffentlichung der Konstruktionsregeln der tschechischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der tschechischen UID ist wie folgt:

Tschechien	*CZ99999999(99)*	*8 bis 10 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

EE – Estnische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits. C1C2=10
Range:	C1…C9	Numeric
Rules:	C9	A1 = 3*C1 + 7*C2 + 1*C3 + 3*C4 + 7*C5 + 1*C6 + 3*C7 + 7*C8 A2 = CEIL(A1;10) C9 = A2 - A1
Sample:	100207415	A1 = 3*1 + 7*0 + 1*0 + 3*2 + 7*0 + 1*7 + 3*4 + 7*1 = 35 A2 = CEIL(35;10) = 40 C9 = 40 - 35 = 5

HU – Ungarische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 and C8 are digits.
Range:	C1…C8	Numeric
Rules:	C8	A1 = 9*C1 + 7*C2 + 3*C3 + 1*C4 + 9*C5 + 7*C6 + 3*C7 If the number in the right hand column of A1 is null then C8 = 0 Otherwise, subtract the number in the right hand column of A1 from 10 C8 = A1
Sample:	21376414	A1 = 9*2 + 7*1 + 3*3 + 1*7 + 9*6 + 7*4 + 3*1 = 126 Number in the right hand column of A1 = 6 C8 = 10 - 6 = 4
	10597190	A1 = 1 * 9 + 0 * 7 + 5 * 3 + 9 * 1 + 7 * 9 + 1 * 7 + 9 * 3 =130 Number in the right hand column of A1 = 0 C8 = 0

LT – Litauische UID

Format 1: Legal persons

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits.
Range:	C1…C9	Numeric
	C8	= 1
Rules:	C9	A1 = 1*C1 + 2*C2 + 3*C3 + 4*C4 + 5*C5 + 6*C6 + 7*C7 + 8*C8 R1 = A1 modulo 11 If R1 <> 10, then C9 = R1 Else A2 = 3*C1 + 4*C2 + 5*C3 + 6*C4 + 7*C5 + 8*C6 + 9*C7 + 1*C8 R2 = A2 modulo 11 If R2 = 10, then C9 = 0 Else C9 = R2
Sample:	213179412	A1 = 1*2 + 2*1 + 3*3 + 4*1 + 5*7 + 6*9 + 7*4 + 8*1 = 142 R1 = 142 modulo 11 = 10 A2 = 3*2 + 4*1 + 5*3 + 6*1 + 7*7 + 8*9 + 9*4 + 1*1 = 189 R2 = 189 modulo 11 = 2 C9 = 2

Format 2: Temporarily Registered Taxpayers

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12]	Where C1 to C12 are digits.
Range:	C1…C12	Numeric
	C11	= 1
Rules:	C12	A1 = 1*C1 + 2*C2 + 3*C3 + 4*C4 + 5*C5 + 6*C6 + 7*C7 + 8*C8 + 9*C9 + 1*C10 + 2*C11 R1 = A1 modulo 11 If R1 <> 10, then C12 = R1 Else A2 = 3*C1 + 4*C2 + 5*C3 + 6*C4 + 7*C5 + 8*C6 + 9*C7 + 1*C8 + 2*C9 + 3*C10 + 4*C11 R2 = A2 modulo 11 If R2 = 10, then C12 = 0 Else C12 = R2
Sample:	290061371314	A1 = 1*2 + 2*9 + 3*0 + 4*0 + 5*6 + 6*1 + 7*3 + 8*7 + 9*1 + 1*3 + 2*1 = 147 R1 = 147 modulo 11 = 4 C12 = 4

LV – Lettische UID
Einer Veröffentlichung der Konstruktionsregeln der lettischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der lettischen UID ist wie folgt:

Lettland (Latvia)	*LV99999999999*	*11 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

MT – Maltesische UID
Einer Veröffentlichung der Konstruktionsregeln der maltesischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der maltesischen UID ist wie folgt:

Malta	*MT99999999*	*8 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X....	Buchstabe oder Ziffer	9	nur Ziffer

PL – Polnische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10]	Where C1 to C10 are digits.
Range:	C1…C10	Numeric
Rules:	C10	A1 = 6*C1 + 5*C2 + 7*C3 + 2*C4 + 3*C5 + 4*C6 + 5*C7 + 6*C8 + 7*C9 R = A1 modulo 11 If R = 10, then VAT number is invalid C10 = R
Sample:	5260001246	A1 = 6*5 + 5*2 + 7*6 + 2*0 + 3*0 + 4*0 + 5*1 + 6*2 + 7*4 = 127 R = 127 modulo 11 = 6 C10 = 6

SI – Slowenische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8]	Where C1 to C8 are digits.
Range:	C1…C8	Numeric
	C1...C7	≥ 1000000 and ≤ 9999999
Rules:	C8	A1 = C1*8 + C2*7 + C3*6 + C4*5 + C5*4 + C6*3 + C7*2 R = 11 - (A1 modulo 11) If R = 10, then C8 = 0 else if R = 11 then number is invalid else C8 = R
Sample:	15012557	A1 = 1*8 + 5*7 + 0*6 + 1*5 + 2*4 + 5*3 + 5*2 = 81 R = 11 - (81 modulo 11) = 7 C8 = 7

SK – Slowakische UID

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10]	Where C1 to C10 are digits.
Range:	C1…C10	Numeric
	C1	In the range 1...9
	C2, C4…C10	In the range 0...9
	C3	One of 2, 3, 4, 7, 8, 9
Rules:	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10]	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10] modulo 11 = 0
Sample:	4030000007	C1…C10 numeric C3 = 3 4030000007 modulo 11 = 0
	5407062531	Invalid because: • C3=0 • 5407062531 modulo 11 <> 0

Mitgliedstaaten ab Jänner 2007

BG - Bulgarische UID
Einer Veröffentlichung der Konstruktionsregeln der bulgarischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der bulgarischen UID ist wie folgt:

Bulgarien	*BG999999999(9)*	*9 bis 10 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

RO - Rumänische UID
Einer Veröffentlichung der Konstruktionsregeln der rumänischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der rumänischen UID ist wie folgt:

Rumänien	*RO9999999999*	*mind. 2 Stellen - max. 10 Stellen*

Seit 5.12.2007 keine Führungsnullen!

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

HR - Kroatische UID
Einer Veröffentlichung der Konstruktionsregeln der kroatischen Umsatzsteuer-Identifikationsnummern wurde nicht zugestimmt.

Anmerkung:

Die Darstellungsform der kroatischen UID ist wie folgt:

Kroatien	*HR99999999999*	*11 Stellen*

L	nur Buchstabe	S	Buchstabe, Ziffer, "+" oder "*" .
X	Buchstabe oder Ziffer	9	nur Ziffer

XI – Nordirische UID (Übergangslösung Brexit)

Der Algorithmus der UID-Nummer von Nordirland ist der gleiche wie der, der für die UID Nummer von Großbritannien angewendet wird. Der Unterschied besteht in dem Präfix ISO-3166 Country Code, der für Nordirland XI lautet. Anstelle von Präfix GB ist Präfix XI vor die Nummer zu stellen.

Format 1

This format applies to Government departments and Health authorities:

VAT format:	[C1 C2 C3 C4 C5]	Where C1 to C5 are digits
Range:	[C1 C2]	Alpha: “GD” or “HA”
	C3…C5	Numeric from 0 to 9
Rules:	if [C1 C2] = “GD”	[C3 C4 C5] from 000 to 499
	If [C1 C2] = “HA”	[C3 C4 C5] from 500 to 999

Format 2

This format applies to all others:

VAT format:	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	Where C1 to C9 are digits
	[C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12] for Branches	Where C10 C11 C12 are digits
Range:	[C1 C2 C3 C4 C5 C6 C7]	MOD97 (R1): Not in 0100000...0999999 Not in 9490001...9700000 Not in 9990001...9999999 MOD9755 (R2): Not in 0000001...0100000 Not in 0100001...1000000
	[C1 C2 C3]	from 000 to 009 are numbers for Isle of Man
	[C10 C11 C12]	>000
	[C1 C2 C3 C4 C5 C6 C7 C8 C9]	>000000000
Rules	[C8 C9]	R1 = (8*C1 + 7*C2 + 6*C3 + 5*C4 + 4*C5 + 3*C6 + 2*C7 + C8C9) modulo 97 R2 = ((8*C1 + 7*C2 + 6*C3 + 5*C4 + 4*C5 + 3*C6 + 2*C7 + C8C9) + 55) modulo 97

		Either R1 or R2 must equal to zero.
Sample	434031494	R1 = (8*4 + 7*3 + 6*4 + 5*0 + 4*3 + 3*1 + 2*4 + 94) modulo 97 = (32 + 21 + 24 + 0 + 12 + 3 + 8 + 94) modulo 97 = 194 modulo 97 = 0 R2 = ((8*4 + 7*3 + 6*4 + 5*0 + 4*3 + 3*1 + 2*4 + 94) + 55) modulo 97 = ((32 + 21 + 24 + 0 + 12 + 3 + 8 + 94) + 55) modulo 97 = (194 + 55) modulo 97 = 55 R1 equals to zero and R2 equals to 55 and therefore one result equals to zero and therefore the VAT number is syntactically correct. The VAT number does not fall into the restricted range of MOD97 (R1) and is therefore valid.