

**En el cuadro que figura a continuación se indica la estructura de los números de identificación del IVA de los países de la Unión Europea**

<b>Estado miembro</b>	<b>Estructura</b>	<b>Formato</b>
<b>AT-Austria</b>	ATU99999999 <sup>1</sup>	1 block of 9 characters
<b>BE-Bélgica</b>	BE0999999999 <sup>2</sup>	1 block of 10 digits <sup>3</sup>
<b>BG-Bulgaria</b>	BG999999999 or BG9999999999	1 block of 9 digits or 1 block of 10 digits
<b>CY-Chipre</b>	CY99999999L	1 block of 9 characters
<b>CZ-Chequia</b>	CZ999999999 or CZ9999999999 or CZ99999999999	1 block of either 8, 9 or 10 digits
<b>DE-Alemania</b>	DE999999999	1 block of 9 digits
<b>DK-Dinamarca</b>	DK99 99 99 99	4 blocks of 2 digits
<b>EE-Estonia</b>	EE999999999	1 block of 9 digits
<b>EL-Grecia</b>	EL999999999	1 block of 9 digits
<b>ES-España</b>	ESX99999999X	1 block of 9 characters
<b>FI-Finlandia</b>	FI99999999	1 block of 8 digits
<b>FR-Francia</b>	FRXX 999999999	1 block of 2 characters, 1 block of 9 digits
<b>GB-Reino Unido</b>	GB999 9999 99 or GB999 9999 99 999 <sup>4</sup> or GBGD999 <sup>5</sup> or GBHA999 <sup>6</sup>	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
<b>HU-Hungría</b>	HU999999999	1 block of 8 digits
<b>IE-Irlanda</b>	IE9S99999L	1 block of 8 characters
<b>IT-Italia</b>	IT99999999999	1 block of 11 digits
<b>LT-Lituania</b>	LT999999999 or LT999999999999	1 block of 9 digits, or 1 block of 12 digits
<b>LU-Luxemburgo</b>	LU99999999	1 block of 8 digits
<b>LV-Letonia</b>	LV99999999999	1 block of 11 digits
<b>MT-Malta</b>	MT99999999	1 block of 8 digits
<b>NL-Países Bajos</b>	NL9999999999B99	1 block of 12 characters
<b>PL-Polonia</b>	PL9999999999	1 block of 10 digits
<b>PT-Portugal</b>	PT999999999	1 block of 9 digits

<b>RO-Rumania</b>	RO999999999	1 block of minimum 2 digits and maximum 10 digits
<b>SE-Suecia</b>	SE999999999999	1 block of 12 digits
<b>SI-Eslovenia</b>	SI99999999	1 block of 8 digits
<b>SK-Eslovaquia</b>	SK9999999999	1 block of 10 digits

**NOTES**

<sup>1</sup>: The 1<sup>st</sup> position following the prefix is always "U".

<sup>2</sup>: The first digit following the prefix is always zero ('0').

<sup>3</sup>: The (new) 10-digit format is the result of adding a leading zero to the (old) 9-digit format.

<sup>4</sup>: Identifies branch traders.

<sup>5</sup>: Identifies Government Departments.

<sup>6</sup>: Identifies Health Authorities.