

## VAT – Rules for Value Added Tax

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### Procedure for establishing a membership fee invoice

In order to establish your membership fee invoice, when you come from a European country, we need to know your **European VAT number**.

#### **WHAT IS IT?**

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.

#### **WHAT DO WE NEED IT FOR?**

According to your VAT status, i.e. if you are liable or not to VAT, and the country where your company is established (Belgium, Europe, out of Europe), we have different invoicing obligations in regards to VAT.

#### **WHERE CAN YOU GET THAT NUMBER?**

Your accounting department should be able to give you your European VAT number. Be careful, it is a different number from your local VAT number.

#### **WHAT DOES IT LOOK LIKE?**

Country	Local name	Abbreviation	Country code	Format
<b>Austria</b>	Umsatzsteuer-Identifikationsnummer	UID	AT	'AT'+9 characters, the first position following the prefix is always "U" – e.g. ATU99999999
<b>Belgium</b>	BTW identificatienummer / Numéro de TVA	n° TVA BTW-nr Mwst-nr	BE	'BE'+10 digits, the first digit following the prefix is always zero ("0") – e.g. BE0999999999
<b>Bulgaria</b>	Идентификационен номер по ДДС <i>Identifikacionen nomer po</i>	ЕИК Булстат	BG	9–10 digits – e.g. BG999999999

	DDS			
<b>Cyprus</b>	Αριθμός Εγγραφής Φ.Π.Α. <i>Arithmós Engraphés phi. pi. a.</i>	ΦΠΑ	CY	9 characters – e.g. CY99999999L
<b>Czech Republic</b>	Daňové identifikační číslo	DIČ	CZ	'CZ'+8-10 digits
<b>Denmark</b>	Momsregistreringsnummer	CVR	DK	8 digits – e.g. DK99999999, <sup>[6]</sup> last digit is check digit <sup>[7]</sup>
<b>Estonia</b>	Käibemaksukohustuslase number	KMKR	EE	9 digits
<b>Finland</b>	Arvonlisäveronumero	ALV nro	FI	8 digits
<b>France</b>	Numéro d'identification à la taxe sur la valeur ajoutée / Numéro de TVA intracommunautaire	n° TVA	FR	'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  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 : <a href="http://www.insee.fr">www.insee.fr</a>
<b>Germany</b>	Umsatzsteuer-Identifikationsnummer	USt-IdNr.	DE	9 digits
<b>Greece</b>	Αριθμός Φορολογικού Μητρώου <i>Arithmós Phorologikou Mētrōou</i>	ΑΦΜ	EL	9 digits, last one is a check digit
<b>Hungary</b>	Közösségi adószám	ANUM	HU	8 digits – e.g. HU12345678
<b>Ireland</b>	Value added tax identification no.	VAT no	IE	'IE'+8 digits, the second can be a character and the last one must be a character – e.g. IE9S99999L (S = letter/digit/"+"/"*", L = letter)
<b>Italy</b>	Partita IVA	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)
<b>Latvia</b>	Pievienotās vērtības nodokļa (PVN) reģistrācijas numurs	PVN	LV	11 digits
<b>Lithuania</b>	PVM (abbrev. Pridētinės vertės mokestis) mokėtojo kodas	PVM	LT	9 or 12 digits
<b>Luxembourg</b>	Numéro d'identification à la taxe sur la valeur ajoutée	No. TVA	LU	8 digits
<b>Malta</b>	Vat reg. no.	Vat No.	MT	8 digits
<b>Netherlands</b>	BTW nummer	BTW nr	NL	'NL'+9 digits+B+2-digit company index – e.g. NL999999999B99
<b>Poland</b>	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 persons), but formally the number consists only of digits
<b>Portugal</b>	Número de Identificação Fiscal (NIF) / Número de Identificação de Pessoa Colectiva (NIPC) –	NIF	PT	9 digits
<b>Romania</b>	Cod de înregistrare în scopuri de TVA	CF	RO	2–10 digits; last digit is check digit
<b>Slovakia</b>	Identifikačné číslo pre daň z pridanej hodnoty	IČ DPH	SK	10 digits
<b>Slovenia</b>	Davčna številka	ID za DDV	SI	8 digits
<b>Spain</b>	Número de Identificación Fiscal	NIF	ES	'ES'+9 digits, the first or the last value can also be a character – e.g. ESX9999999X
<b>Sweden</b>	VAT-nummer <i>omomsnummer</i>	Momsnr.	SE	12 digits, of which the last two are always <b>01</b> e.g. SE999999999901. The first 10 digits are the same as the Swedish organisationsnummer.