

## Is het mogelijk de algoritmen mee te delen die de lidstaten toepassen om hun BTW-identificatienummers te creëren?

De Europese Commissie kan deze algoritmen niet openbaar maken. In de volgende tabel wordt echter aangegeven hoe de BTW-identificatienummers zijn opgebouwd.

### VAT identification number structure (NL)

| <b>Lidstaat</b>        | <b>Structure (NL)</b>  | <b>Format (NL)*</b>   |
|------------------------|--|---|
| AT-Oostenrijk          | ATU99999999 <sup>1</sup>   | 1 block of 9 characters (NL)  |
| BE-België              | BE0999999999 <sup>2</sup>  | 1 block of 10 digits <sup>3</sup>   |
| BG-Bulgarije           | BG999999999 or BG9999999999 (NL)   | 1 block of 9 digits or 1 block of 10 digits (NL)  |
| CY-Cyprus              | CY99999999L  | 1 block of 9 characters (NL)  |
| CZ-Tsjechië            | CZ99999999 or CZ999999999 or CZ9999999999 (NL)   | 1 block of either 8, 9 or 10 digits (NL)  |
| DE-Duitsland           | DE999999999  | 1 block of 9 digits (NL)  |
| DK-Denemarken          | DK99 99 99 99  | 4 blocks of 2 digits (NL)   |
| EE-Estland             | EE999999999  | 1 block of 9 digits (NL)  |
| EL-Griekenland         | EL999999999  | 1 block of 9 digits (NL)  |
| ES-Spanje              | ESX99999999X <sup>4</sup>  | 1 block of 9 characters (NL)  |
| FI-Finland             | FI99999999   | 1 block of 8 digits (NL)  |
| FR-Frankrijk           | FRXX 999999999   | 1 block of 2 characters, 1 block of 9 digits (NL)   |
| GB-Verenigd Koninkrijk | GB999 9999 99 or GB999 9999 99 999 <sup>5</sup> or GBGD999 <sup>6</sup> or GBHA999 <sup>7</sup> (NL) | 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 (NL) |
| HU-Hongarije           | HU999999999  | 1 block of 8 digits (NL)  |
| IE-Ierland             | IE9S99999L   | 1 block of 8 characters (NL)  |

|              |                                       |  |
|--------------|---------------------------------------|--|
| IT-Italië    | IT9999999999                          | 1 block of 11 digits (NL)                              |
| LT-Litouwen  | LT999999999 or<br>LT999999999999 (NL) | 1 block of 9 digits, or<br>1 block of 12 digits (NL)   |
| LU-Luxemburg | LU99999999                            | 1 block of 8 digits (NL)                               |
| LV-Letland   | LV9999999999                          | 1 block of 11 digits (NL)                              |
| MT-Malta     | MT99999999                            | 1 block of 8 digits (NL)                               |
| NL-Nederland | NL9999999999B99 <sup>8</sup>          | 1 block of 12 characters (NL)                          |
| PL-Polen     | PL9999999999                          | 1 block of 10 digits (NL)                              |
| PT-Portugal  | PT999999999                           | 1 block of 9 digits (NL)                               |
| RO-Roemenië  | RO999999999                           | 1 block of minimum 2 digits and maximum 10 digits (NL) |
| SE-Zweden    | SE999999999999                        | 1 block of 12 digits (NL)                              |
| SI-Slovenië  | SI99999999                            | 1 block of 8 digits (NL)                               |
| SK-Slowakije | SK9999999999                          | 1 block of 10 digits (NL)                              |

### Remarks:

\*: Format excludes 2 letter alpha prefix

9: A digit

X: A letter or a digit

S: A letter; a digit; "+" or "\*"

L: A letter (NL)

### 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>: The first and last characters may be alpha or numeric; but they may not both be numeric.

<sup>5</sup>: Identifies branch traders.

<sup>6</sup>: Identifies Government Departments.

<sup>7</sup>: Identifies Health Authorities.

<sup>8</sup>: The 10<sup>th</sup> position following the prefix is always "B". (NL)