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Guidance

EU country codes, VAT numbers and enquiry letters for EC Sales Lists

Use these EU country codes, VAT numbers and foreign language letters to complete an EC Sales List (ESL).

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From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

Overview

These details will help you to complete an EC Sales List. They include:

- EU country codes
- VAT number formats
- links to enquiry letters in a foreign language

The following are not part of the EU VAT area and sales to these countries must not be included on your EC Sales List:

- Andorra
- The Channel Islands
- Gibraltar
- Mount Athos
- San Marino
- Vatican City

The UK and the Isle of Man are part of the EU VAT area, but you must not include sales to the UK or the Isle of Man on your EC Sales List.

Country (including code)	VAT number format	VAT in local languages	Enquiry letter
Austria (AT)	U12345678 9 characters. The first character is always 'U'.	USt	Austria (German) (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395556/ESL-Foreign-Language-Letter-Austrian.pdf)

Country (including code)	VAT number format	VAT in local languages	Enquiry letter
Belgium (BE)	1234567890 10 characters. Prefix with zero '0' if the customer provides a 9 digit VAT number.	BTW, TVA, NWSt	Belgium (Flemish) (PDF, 9KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395592/ESL-Foreign-Language-Letter-Belgium-Flemish.pdf) Belgium (French) (PDF, 9KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395593/ESL-Foreign-Language-Letter-Belgium-French.pdf)
Bulgaria (BG)	123456789, 1234567890 9 or 10 characters.	ДДС	Bulgaria (PDF, 79KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395594/ESL-Foreign-Language-Letter-Bulgaria.pdf)
Croatia (HR)	12345678901 11 characters.	PDV	Croatia (PDF, 38KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395595/ESL-Foreign-Language-Letter-Croatia.pdf)
Republic of Cyprus (CY)	12345678X 9 characters. The last character must always be a letter.	ΦΠΑ	Cyprus (Greek) (PDF, 37KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395596/ESL-Foreign-Language-Letter-Cyprus.pdf)
Czech Republic (CZ)	12345678, 123456789, 1234567890 8, 9 or 10 characters. If more than 10 characters are provided delete the first 3 as these are a tax code.	DPH	Czech Republic (PDF, 63KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395597/ESL-Foreign-Language-Letter-Czech-Republic.pdf)
Denmark, except the Faroe Islands and Greenland (DK)	12345678 8 characters.	moms	Denmark (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395598/ESL-Foreign-Language-Letter-Denmark.pdf)
Estonia (EE)	123456789 9 characters.	km	Estonia (PDF, 5KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395600/ESL-Foreign-Language-Letter-Estonia.pdf)

Country (including code)	VAT number format	VAT in local languages	Enquiry letter
Finland, but excluding the Åland Islands (FI)	12345678 8 characters.	ALV, Moms	Finland (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395602/ESL-Foreign-Language-Letter-Finland.pdf)
France, including Monaco but excluding Guadeloupe, Martinique, Réunion, St Pierre and Miquelon, and French Guiana (FR)	12345678901, X1234567890, 1X123456789, XX123456789 11 characters. May include alphabetical characters (any except O or I) as first or second or first and second characters.	TVA	France (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395603/ESL-Foreign-Language-Letter-France.pdf)
Germany, except Büsingen and the Isle of Heligoland (DE)	123456789 9 characters.	MwSt., Ust.	Germany (PDF, 6KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395604/ESL-Foreign-Language-Letter-Germany.pdf)
Greece (EL)	123456789 9 characters.	ΦΠΑ	Greece (PDF, 17KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395606/ESL-Foreign-Language-Letter-Greece.pdf)
Hungary (HU)	12345678 8 characters.	ÁFA	Hungary (PDF, 37KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395607/ESL-Foreign-Language-Letter-Hungary.pdf)
Ireland (IE)	1234567X, 1X23456X, 1234567XX 8 or 9 characters. Includes one or two alphabetical characters (last, or second and last, or last 2).	CBL, VAT	Ireland (Gaelic) (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395608/ESL-Foreign-Language-Letter-Ireland-Gaelic.pdf)

Country (including code)	VAT number format	VAT in local languages	Enquiry letter
Italy, except the communes of Livigno and Campione d'Italia and the Italian waters of Lake Lugano (IT)	12345678901 11 characters.	IVA	Italy (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395609/ESL-Foreign-Language-Letter-Italy.pdf)
Latvia (LV)	12345678901 11 characters.	PVN	Latvia (PDF, 40KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395612/ESL-Foreign-Language-Letter-Latvia.pdf)
Lithuania (LT)	123456789, 123456789012 9 or 12 characters.	PVM	Lithuania (PDF, 42KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395614/ESL-Foreign-Language-Letter-Lithuania.pdf)
Luxembourg (LU)	12345678 8 characters.	TVA	Luxembourg (French) (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395615/ESL-Foreign-Language-Letter-Luxembourg.pdf)
Malta (MT)	12345678 8 characters.	VAT	Malta (PDF, 24KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395616/ESL-Foreign-Language-Letter-Malta.pdf)
Netherlands (NL)	123456789B01 12 characters. The tenth character is always B.	BTW	Netherlands (PDF, 5KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395618/ESL-Foreign-Language-Letter-Netherlands.pdf)
Poland (PL)	1234567890 10 characters.	PTU, VAT	Poland (PDF, 42KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395619/ESL-Foreign-Language-Letter-Poland.pdf)
Portugal, including the Azores and Madeira (PT)	123456789 9 characters.	IVA	Portugal (PDF, 4KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395622/ESL-Foreign-Language-Letter-Portugal.pdf)

Country (including code)	VAT number format	VAT in local languages	Enquiry letter
Romania (RO)	12, 123, 1234, 12345, 123456, 1234567, 12345678, 123456789, 1234567890 From 2 to 10 characters.	TVA	Romania (PDF, 59KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395623/ESL-Foreign-Language-Letter-Romania.pdf)
Slovak Republic (SK)	1234567890 10 characters.	DPH	Slovak Republic (PDF, 41KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395624/ESL-Foreign-Language-Letter-Slovak-Republic.pdf)
Slovenia (SI)	12345678 8 characters.	DDV	Slovenia (PDF, 36KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395626/ESL-Foreign-Language-Letter-Slovenia.pdf)
Spain, including the Balearic Islands but excluding Ceuta, Melilla and the Canary Islands (ES)	X12345678, 12345678X, X1234567X 9 characters. Includes one or two alphabetical characters (first or last or first and last).	IVA	Spain (PDF, 5KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395629/ESL-Foreign-Language-Letter-Spain.pdf)
Sweden (SE)	123456789012 12 characters	Mom s	Sweden (PDF, 8KB) (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/395630/ESL-Foreign-Language-Letter-Sweden.pdf)

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