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VAT number

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In short: A VAT number identifies a business registered for value added tax. In the EU it starts with the country code (such as DE, PL or IE), must appear on invoices, and lets businesses trade cross-border under the reverse-charge rules. Valid EU VAT numbers can be checked in the Commission's VIES system.

Each EU country issues VAT numbers in its own format. Businesses supplying goods or services to customers in other EU countries usually need a VAT number valid for intra-EU transactions, and should check the customer's number in VIES before invoicing without VAT. Outside the EU, many countries use GST (goods and services tax) numbers on similar principles.

When to register depends on turnover thresholds and the type of supplies; each country guide gives the standard rate in its tax section.

See also

- Tax identification number (TIN)
- EORI number

References

1. What is a VAT identification number? . European Commission, Taxation and Customs Union. Accessed November 2026.
2. VIES VAT number validation . European Commission. Accessed November 2026.

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